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Supreme Court, U.S.
FILED

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No. OFFICE OF THE CLERK

In The

Supreme Court of the United States

October Term, 1995

RAYMOND JACKSON AND
ROGERS MAE JACKSON,

Petitioners,

v.

UNITED STATES OF AMERICA, ET AL,

Respondents.

On Petition For A Writ Of Certiorari
To The United States Court Of Appeals
For The Eleventh Circuit

PETITION FOR A WRIT OF CERTIORARI

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March 25, 1996

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QUESTIONS PRESENTED FOR REVIEW

I.

ON 1/10/94, PETITIONERS FILED A MOTION TO AMEND THE COMPLAINT AS AUTHORIZED BY FRCP 17(a) (SEE DOCKET ENTRY 9, APPENDIX 56). THE UNITED STATES DISTRICT COURT KNOWINGLY, ARBITRARILY AND CAPRICIOUSLY FAILED TO GRANT OR DENY THE TIMELY MOTION TO AMEND THE COMPLAINT. THE QUESTION PRESENTED IS:

WAS IT UNCONSTITUTIONAL FOR U.S. DISTRICT COURT TO NOT GRANT OR DENY PETITIONERS' MOTION TO AMEND THE COMPLAINT? ARE ANY OF THE ORDERS ISSUED BY U.S. DISTRICT COURT IN THIS CASE UNCONSTITUTIONAL? WERE PETITIONERS' 1ST, 5TH OR 14TH AMENDMENT RIGHTS VIOLATED? IF SO, DID U.S. DISTRICT COURT ABUSE ITS DISCRETION? IF SO, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

II.

ON 8/17/94, PETITIONERS FILED A NOTICE OF APPEAL (SEE DOCKET ENTRY 19, APPENDIX 58) WITH UNITED STATES COURT OF APPEALS FOR THE 11TH CIRCUIT. THE UNITED STATES COURT OF APPEALS FOR THE 11TH CIRCUIT AFFIRMED (SEE APPENDIX 10) U.S. DISTRICT COURT'S DECISION. (SEE APPENDICES 5 AND 6). THE QUESTION PRESENTED IS: WAS IT UNCONSTITUTIONAL FOR U.S. COURT OF APPEALS FOR THE 11TH CIRCUIT TO NOT GRANT OR DENY PETITIONERS' MOTION TO AMEND THE COMPLAINT (SEE APPENDIX 1, DOCKET ENTRY 9)? ARE ANY ORDERS ISSUED IN THIS CASE BY THE 11TH CIRCUIT UNCONSTITUTIONAL? IF SO, DID U.S. COURT OF APPEALS FOR THE 11TH CIRCUIT ABUSE ITS DISCRETION? WERE PETITIONERS' 1ST, 5TH OR 14TH AMENDMENT RIGHTS

QUESTIONS PRESENTED FOR REVIEW - Continued

VIOLATED? IF SO, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

III.

ON 2/17/90, PETITIONERS FILED A CHAPTER 13 BANKRUPTCY PETITION (APPENDICES 41 TO 4). RESPONDENTS AND INTERNAL REVENUE SERVICE, THE CREDITOR, ENTITY OR GOVERNMENTAL UNIT, ARBITRARILY, CAPRICIOUSLY, FRAUDULENTLY, WILLFULLY, KNOWINGLY, RECKLESSLY AND INTENTIONALLY FILED A FALSE, ILLEGAL AND ORIGINAL PROOF OF CLAIM, $21,760.06, ON 6/14/90 (APPENDICES 38 TO 41), AND FILED AN UNTIMELY, FALSE, ILLEGAL AMENDED PROOF OF CLAIM, $56,500.02, ON 7/26/90, IN VIOLATION OF FRBP 3002(c), 11 U.S.C. § 1305(a)(1) AND THE AUTOMATIC STAY, 11 U.S.C. § 362(a)(1) AND (a)(6). RESPONDENTS WAIVED SOVEREIGN IMMUNITY ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b). THE QUESTION PRESENTED IS:

WHETHER JUDICIAL PROCEEDINGS UNDERTAKEN AT U.S. BANKRUPTCY COURT, U.S. DISTRICT COURT AND U.S. COURT OF APPEALS FOR THE ELEVENTH CIRCUIT IN VIOLATION OF 11 U.S.C. § 726(a)(1), FRBP 3002(c), 11 U.S.C. § 1305(a)(1) AND THE AUTOMATIC STAY 11 U.S.C. § 362(a)(1) AND (a)(6) ARE UNCONSTITUTIONAL AND INEFFECTIVE? IF SO, DID U.S. BANKRUPTCY COURT, U.S. COURT OF APPEALS FOR THE 11TH CIRCUIT AND U.S. DISTRICT COURT ABUSE THEIR DISCRETION? WERE PETITIONERS' 1ST, 5TH OR 14TH AMENDMENT RIGHTS VIOLATED? IF SO, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

IV.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING DISTRICT COURT'S JURISDICTION, CONGRESS ENACTED 28 U.S.C. § 1346(a)(1), WHICH STATES THAT "THE DISTRICT COURTS SHALL HAVE ORIGINAL JURISDICTION, CONCURRENT WITH THE UNITED STATES COURT OF FEDERAL CLAIMS, OF: (1) ANY CIVIL ACTION AGAINST THE UNITED STATES FOR THE RECOVERY OF ANY INTERNAL-REVENUE TAX ALLEGED TO HAVE BEEN ERRONEOUSLY OR ILLEGALLY ASSESSED OR COLLECTED, OR ANY PENALTY CLAIMED TO HAVE BEEN COLLECTED WITHOUT AUTHORITY OR ANY SUM ALLEGED TO HAVE BEEN EXCESSIVE OR IN ANY MANNER WRONGFULLY COLLECTED UNDER THE INTERNAL-REVENUE LAWS", GRANTS DISTRICT COURTS JURISDICTION AS PROVIDED IN 28 U.S.C. §1346(a)(1) AND WHICH VIOLATE 11 U.S.C. § 362(a)(1) AND(a)(6), 26 U.S.C. § 7214(a)(1), (a)(2) AND (a)(7). RESPONDENTS-GOVERNMENT UNITS RECKLESS AND INTENTIONALLY FILED AND COLLECTED UNTIMELY, FRAUDULENT AND ILLEGAL, ORIGINAL AND AMENDED PROOFS OF CLAIM DURING CHAPTER 13 PENDENCY, FROM 2/7/90 TO 11/7/94. THE QUESTION PRESENTED IS:

WHETHER THE CONGRESSIONALLY-MANDATED DISTRICT COURTS JURISDICTION SET FORTH IN 28 U.S.C. § 1346(a)(1), 11 U.S.C. § 362(h), 26 U.S.C. § 7433(a), 11 U.S.C. § 106 (a) and (b), 26 U.S.C.S. 6501(a) and 6502, 26 U.S.C. § 7422(b) AND 28 U.S.C. § 1334 WERE VIOLATED BY U.S. DISTRICT COURT FAILURE TO ACCEPT JURISDICTION OF PETITIONERS' CASE, WHERE RESPONDENTS, DURING PETITIONERS' TITLE 11, CHAPTER 13 PROCEEDING, 2/7/90 TO 11/7/94, FILED (7/26/90) AND COLLECTED (7/26/90 TO 11/7/94), AP

PROXIMATELY $14,250 OF THE UNTIMELY, ILLEGAL, FALSE, UNAUTHORIZED AND FRAUDULENT AMENDED PROOF OF CLAIM, FOR $56,500.02, WHICH WAS ILLEGALLY FILED 36 DAYS AFTER THE BAR DATE (6/20/90) EXPIRED, WHOSE DISTRICT COURT CASE WAS FILED 11/1/93 OR AFTER MORE THAN 3 YEARS, 3 MONTHS AND 6 DAYS (I.E. FROM 7/26/90 TO 11/2/93) OF ILLEGAL, UNTIMELY, WITHOUT AUTHORITY AND FRAUDULENT COLLECTION; AND IF THE DISTRICT COURT HAD JURISDICTION BY VIRTUE OF 18 U.S.C. § 3231, 11 U.S.C. § 362(h), 26 U.S.C. § 7433(a), 11 U.S.C. § 106; 28 U.S.C. §1346(a)(1), 26 U.S.C. § 7422(b), 42 U.S.C. § 1988, 28 U.S.C. § 1340, 28 U.S.C. § 1331, 28 U.S.C. § 1343(a)(1), (a)(2) AND (a)(4), FOR VIOLATIONS OF 18 U.S.C. § 1001; 11 U.S.C. § 362(a)(1) AND (a)(6); 26 U.S.C. § 6503(h); 26 U.S.C. § 6501(a) and 6502; 18 U.S.C. § 2; 18 U.S.C. § 3; 18 U.S.C. § 4; 18 U.S.C. § 5; 42 U.S.C. § 1981, 1983, 1985(2), 1985(3), 1986 AND 1994; 18 U.S.C. § 402, 1961(D), 1962(a), 1962(b), 1962(c), 1962(d) AND 241? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF IT WAS UNCONSTITUTIONAL, WHAT U.S. SUPREME COURT'S REMEDY IS FORTHCOMING?

V.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING FRAUD AND FALSE STATEMENTS, CONGRESS ENACTED 18 U.S.C. § 1001, WHICH STATES THAT "WHOEVER, IN ANY MATTER WITHIN THE JURISDICTION OF ANY DEPARTMENT OR AGENCY OF THE UNITED STATES KNOWINGLY AND WILLFULLY FALSIFIES, CONCEALS OR COVERS UP BY ANY TRICK, SCHEME, OR DEVICE A MATERIAL FACT, OR MAKES

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ANY FALSE, FICTITIOUS OR FRAUDULENT STATEMENTS OR REPRESENTATIONS, OR MAKES OR USES ANY FALSE WRITING OR DOCUMENT KNOWING THE SAME TO CONTAIN ANY FALSE, FICTITIOUS OR FRAUDULENT STATEMENT OR ENTRY, SHALL BE FINED UNDER THIS TITLE OR IMPRISONED NOT MORE THAN FIVE YEARS, OR BOTH". RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS RECKLESSLY AND INTENTIONALLY COLLECTED APPROXIMATELY $14,250 IN VIOLATION OF 11 U.S.C. § 362(a)(1) AND (a)(6), AUTOMATIC STAY. THE QUESTION PRESENTED IS:

WHETHER THE CONGRESSIONALLY-MANDATED PROHIBITION ON FRAUD AND FALSE STATEMENTS SET FORTH IN 18 U.S.C. § 1001 WERE VIOLATED AND PERPETRATED AGAINST PETITIONERS DURING THEIR TITLE 11, CHAPTER 13 PENDENCY, 2/7/90 TO 11/7/94, BY RESPONDENTS' FILING (7/26/90) AND COLLECTING (7/26/90 TO 11/7/94) OF THE UNTIMELY, ILLEGAL, FALSE, UNAUTHORIZED AND FRAUDULENT AMENDED PROOF OF CLAIM, FOR $56,500.02, WHICH WAS ILLEGALLY FILED 36 DAYS AFTER THE BAR DATE (6/20/90) EXPIRED AND IF THE COURT HAD JURISDICTION BY VIRTUE OF 18 U.S.C. § 3231, 28 U.S.C. § 1334, 11 U.S.C. § 106(a)(1) and (b), 18 U.S.C. § 3237, 26 U.S.C. § 7422(b), 11 U.S.C. § 362(h), 26 U.S.C. § 7433(a) AND 42 U.S.C. § 1988 FOR VIOLATIONS OF 18 U.S.C. § 1001, FRBP 3002(c), 26 U.S.C.§ 7214(a)(1), 18 U.S.C. § 245; 26 U.S.C. § 7214(a)(2), 26 US 7214(a)(7), 28 U.S.C. § 245; 28 U.S.C. § 1331, 11 U.S.C. § 362(a)(1) AND (a)(6), 26 U.S.C. § 6503(h), 26 U.S.C. § 6501(a) and 6502, 18 U.S.C. § 2, 18 U.S.C. § 3, 18 U.S.C. § 4, 18 U.S.C. § 5, 18 U.S.C. § 402, 42 U.S.C. § 1981, 42 U.S.C. § 1983, 42 U.S.C. § 1985(2), 42 U.S.C. § 1985(3), 42 U.S.C. § 1986, 42 U.S.C. § 1994, 18 U.S.C. § 1951, 18 U.S.C. § 1961(D), 18 U.S.C. § 1962(a), 18 U.S.C. §

1962(b), 18 U.S.C. § 1962(c), 18 U.S.C. § 1962(d), 18 U.S.C. § 242 AND 18 U.S.C. § 241? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF IT WAS UNCONSTITUTIONAL, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

VI.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING FALSE OATHS AND CLAIMS, CONGRESS ENACTED 18 U.S.C. § 152. 18 U.S.C. § 152(2) STATES THAT "A PERSON WHO KNOWINGLY AND FRAUDULENTLY MAKES A FALSE OR ACCOUNT IN OR IN RELATION TO ANY CASE UNDER TITLE 11 SHALL BE FINED NOT MORE THAN $5000, IMPRISONED NOT MORE THAN 5 YEARS, OR BOTH"; 18 U.S.C. § 152(3) STATES THAT A PERSON WHO KNOWINGLY AND FRAUDULENTLY MAKES A FALSE DECLARATION, CERTIFICATE, VERIFICATION, OR STATEMENT UNDER PENALTY OF PERJURY AS PERMITTED UNDER SECTION 1746 OF TITLE 28, IN OR IN RELATION TO ANY CASE UNDER TITLE 11 SHALL BE FINED NOT MORE THAN $5000, IMPRISONED NOT MORE THAN 5 YEARS, OR BOTH", 18 U.S.C. § 152(4) STATES THAT "A PERSON WHO KNOWINGLY AND FRAUDULENTLY PRESENTS ANY FALSE CLAIM FOR PROOF AGAINST THE ESTATE OF A DEBTOR, OR USES ANY SUCH CLAIM IN ANY CASE UNDER TITLE 11, IN A PERSONAL CAPACITY OR AS OR THROUGH AN AGENT, PROXY, OR ATTORNEY SHALL BE FINED NOT MORE THAN $5000, IMPRISONED NOT MORE THAN 5 YEARS OR BOTH" AND 18 U.S.C. § 152(5) STATES THAT "KNOWINGLY AND FRAUDULENTLY RECEIVES ANY MATERIAL AMOUNT OF PROPERTY

FROM A DEBTOR AFTER THE FILING OF A CASE UNDER TITLE 11, WITH INTENT TO DEFEAT THE PROVISIONS OF TITLE 11, SHALL BE FINED NOT MORE THAN $5000, IMPRISONED NOT MORE THAN 5 YEARS, OR BOTH". RESPONDENTS AND RESPONDENTS' AGENTS WILLFULLY, FRAUDULENTLY, KNOWINGLY, RECKLESSLY, INTENTIONALLY, ARBITRARILY AND CAPRICIOUSLY COLLECTED APPROXIMATELY $14,250, IN VIOLATION OF 18 U.S.C. § 152(2), (3), (4) AND (5); 26 U.S.C. § 6501(a) and 6502, 11 U.S.C. § 362(a)(1) AND 11 U.S.C. § 362(a)(6). THE QUESTION PRESENTED IS:

WHETHER THE CONGRESSIONALLY-MANDATED PROHIBITIONS SET FORTH IN 18 U.S.C. § 152(2), (3), (4) AND (5) WERE VIOLATED AND PERPETRATED AGAINST PETITIONERS DURING THEIR TITLE 11, CHAPTER 13 PENDENCY, 2/7/90 TO 11/7/94, BY RESPONDENTS' FILING (7/26/90) AND COLLECTING (7/26/90 TO 11/7/94) OF THE UNTIMELY, ILLEGAL, FALSE, UNAUTHORIZED AND FRAUDULENT AMENDED PROOF OF CLAIM, WHICH WAS FILED 36 DAYS AFTER THE BAR DATE (6/20/90) EXPIRED, FOR $56,500.02, BY RESPONDENTS, AND IF THE COURT HAD JURISDICTION BY VIRTUE OF 18 U.S.C. § 3231, 28 U.S.C. § 1334, 11 U.S.C. § 106(a)(1) AND (b), 26 U.S.C. § 7422(b), 26 U.S.C. § 7433(a), AND FOR VIOLATIONS OF 18 U.S.C. § 152(2), (3), (4), AND (5); 11 U.S.C. § 362 (a)(1); 11 U.S.C. § 362(a)(6); 18 U.S.C. § 2; 18 U.S.C. § 3; 18 U.S.C. § 4; 18 U.S.C. § 241; 18 U.S.C. § 1961(D); 18 U.S.C. § 1962(a); 18 U.S.C. § 1962(b); 26 U.S.C. § 6501(a) and 6502; 18 U.S.C. § 1962(c); 18 U.S.C. § 1962(d); 42 U.S.C. § 1981; 42 U.S.C. § 1983; 42 U.S.C. § 1985(2); 42 U.S.C. § 1985(3); 42 U.S.C. § 1986; 42 U.S.C. § 1994; 18 U.S.C. § 242; 26 U.S.C. § 7214(a)(1), (a)(2) AND (a)(7)? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF IT

WAS UNCONSTITUTIONAL, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

VII.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING CLAIMS AND DISTRIBUTION TO CREDITORS AND EQUITY INTEREST HOLDERS; PLANS, CONGRESS ENACTED RULE 3002(C) OF FEDERAL RULES OF BANKRUPTCY PROCEDURE, WHICH PROHIBITS A PROOF OF CLAIM, IN A CHAPTER 13 INDIVIDUAL'S DEBT ADJUSTMENT CASE, FROM BEING FILED MORE THAN 90 DAYS AFTER THE FIRST DATE SET FOR THE MEETING OF CREDITORS CALLED PURSUANT TO 11 U.S.C. § 341. RESPONDENTS' GOVERNMENTAL UNITS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS RECKLESSLY, FRAUDULENTLY, KNOWINGLY, INTENTIONALLY, CAPRICIOUSLY AND WILLFULLY AMENDED PROOF OF CLAIM 36 DAYS AFTER THE CLAIM BAR DATE (6/20/90). THE QUESTION PRESENTED IS: WHETHER THE CONGRESSIONALLY MANDATED BAR AND PROHIBITION ON UNTIMELY FILING OF A PROOF OF CLAIM MORE THAN 90 DAYS AS SET FORTH IN RULE 3002(c) OF FEDERAL RULES OF BANKRUPTCY PROCEDURE WERE NOT ONLY VIOLATED AND PERPETRATED UPON PETITIONERS BY RESPONDENTS FILING AN UNTIMELY, ILLEGAL, FALSE, UNAUTHORIZED AND FRAUDULENT AMENDED PROOF OF CLAIM, ON 7/26/90, 36 DAYS AFTER THE BAR DATE EXPIRED (6/20/90), FOR $56,500.02, BUT, KNOWINGLY, WILLFULLY, BLATANTLY, FLAGRANTLY, INTENTIONALLY, RECKLESSLY, MALICIOUSLY, ARBITRARILY, AND CAPRICIOUSLY COLLECTED AT LEAST $13,000 OF THE UNTIMELY, FALSE, ILLEGAL, UNAUTHORIZED AND FRAUDULENT AMENDED PROOF OF CLAIM, FROM 7/26/90 TO 11/7/94, MORE THAN FOUR (4) YEARS AND THREE (3) MONTHS, IN VIOLATION OF 26 U.S.C. § 7214(a)(1); 26 U.S.C. § 7214(a)(2); 26 U.S.C. § 7214(a)(7); 26 U.S.C. § 6503(h); 26 U.S.C. § 6501(a) and 6502; 18 U.S.C. § 152(2); 18 U.S.C. § 152(3); 18 U.S.C. § 152(4); 18 U.S.C. § 152(5); 18 U.S.C. § 245; 18 U.S.C. § 1001; FRBP 3002(c); 11 U.S.C. § 362 (a)(1); 11 U.S.C. § 362 (a)(6); 18 U.S.C. § 2;18 U.S.C. § 3; 18 U.S.C. § 4; 18 U.S.C. § 5; 42 U.S.C. § 1981; 42 U.S.C. § 1983; 42 U.S.C. § 1985(2); 42 U.S.C. § 1985(3); 42 U.S.C. § 1986; 18 U.S.C. § 402; 42 U.S.C. § 1994; 18 U.S.C. § 1961(D); 18 U.S.C. § 1962(a); 18 U.S.C. § 1962(b); 18 U.S.C. § 1962(c); 18 U.S.C. § 1962(d); 18 U.S.C. § 241 AND 18 U.S.C. § 242? DID U.S. DISTRICT HAVE JURISDICTION BY VIRTUE OF 28 U.S.C. § 1334, 11 U.S.C. § 106(a)(1) AND (b), 26 U.S.C. § 7422(b), 11 U.S.C. § 362(h) AND 26 U.S.C. § 7433(a)? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF IT WAS UNCONSTITUTIONAL, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

VIII.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING CASE ADMINISTRATION IN A TITLE, CHAPTER 13 PROCEEDING, CONGRESS ENACTED 11 U.S.C. § 362, WHICH FOR A PETITION FILED UNDER 11 U.S.C. § 301, VOLUNTARY CASES AND, 11 U.S.C. § 302, JOINT CASES, PROHIBITS OR OPERATES AS A STAY, APPLICABLE TO ALL ENTITIES OF 11 U.S.C. § 362 (a)(1), WHICH STATES THAT "THE COMMENCEMENT OR

CONTINUATION, INCLUDING THE ISSUANCE OR EMPLOYMENT OF PROCESS, OF A JUDICIAL, ADMINISTRATIVE, OR OTHER ACTION OR PROCEEDING AGAINST THE DEBTOR THAT WAS OR COULD HAVE BEEN COMMENCED BEFORE THE COMMENCEMENT OF THE CASE UNDER THIS TITLE, OR TO RECOVER A CLAIM AGAINST THE DEBTOR THAT AROSE BEFORE THE COMMENCEMENT OF THIS CASE UNDER THIS TITLE" AND OF 11 U.S.C. § 362 (a)(6), WHICH STATES THAT "ANY ACT TO COLLECT, ASSESS, OR RECOVER A CLAIM AGAINST THE DEBTOR THAT AROSE BEFORE THE COMMENCEMENT OF THE CASE UNDER THIS TITLE". RESPONDENTS WAIVED SOVEREIGN IMMUNITY ON 6/14/90 UPON FILING THE ORIGINAL PROOF OF CLAIM (SEE 11 U.S.C. § 106(a) AND (b). RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS RECKLESSLY, INTENTIONALLY, KNOWINGLY, ARBITRARILY, CAPRICIOUSLY, WILLFULLY, AND FRAUDULENTLY COLLECTED APPROXIMATELY $14,250 DURING 11 U.S.C. § 362 AUTOMATIC STAY. THE QUESTION PRESENTED IS:

WHETHER THE CONGRESSIONALLY-MANDATED BAR AND PROHIBITION AGAINST ASSESSMENT, COLLECTION AND RECOVERY OF FEDERAL INCOME TAXES SET FORTH IN 11 U.S.C. § 362(a)(1) AND 11 U.S.C. § 362(a)(6) , 26 U.S.C. § 6501(a) AND 6502, WERE VIOLATED AND PERPETRATED AGAINST PETITIONERS DURING THEIR TITLE 11, CHAPTER 13 PENDENCY, 2/7/90 TO 11/7/94, AND THE FILING (7/26/90) AND THE COLLECTING (7/26/90 TO 11/7/94) AT LEAST $13,000 OF THE UNTIMELY, FALSE, ILLEGAL, UNAUTHORIZED AND

FRAUDULENT AMENDED PROOF OF CLAIM, WHICH WAS FILED 36 DAYS AFTER THE BAR DATE EXPIRED (6/20/90), FOR $56,500.02, BY RESPONDENTS, IN VIOLATION OF 26 U.S.C. § 7214(a)(1); 26 U.S.C. § 7214(a)(2); 26 U.S.C. § 7214(a)(7); 26 U.S.C. § 6503(h); 26 U.S.C. § 6501(a) and 6502; 18 U.S.C. § 152(2); 18 U.S.C. § 152(3) ; 18 U.S.C. § 152(4); 18 U.S.C. § 152(5); 18 U.S.C. § 1001; FRBP 3002(c); 11 U.S.C. § 362 (a)(1); 11 U.S.C. § 362 (a)(6); 18 U.S.C. § 2; 18 U.S.C. § 3; 18 U.S.C. § 4; 18 U.S.C. § 5; 42 U.S.C. § 1981; 42 U.S.C. § 1983; 42 U.S.C. § 1985(2); 42 U.S.C. § 1985 (3); 42 U.S.C. § 1986; 18 U.S.C. § 402; 42 U.S.C. § 1994; 11 U.S.C. § 726(a)91); 11 U.S.C. § 1305(a)(1); 18 U.S.C. § 245; 18 U.S.C. § 1961(D); 18 U.S.C. § 1962(a); 18 U.S.C. § 1962(b); 18 U.S.C. § 1962(c); 18 U.S.C. § 1962(d), 18 U.S.C. § 241 AND 18 U.S.C. § 242? WHETHER U.S. DISTRICT COURT HAD JURISDICTION BY VIRTUE OF 28 U.S.C. § 1334, 11 U.S.C. § 106(a)(1) AND (b); AND 11 U.S.C. § 362(h)? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF IT WAS UNCONSTITUTIONAL, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

IX.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING PROCEEDINGS BY TAXPAYERS CIVIL ACTION FOR REFUND FILED UNDER PROTEST OR DURESS, CONGRESS ENACTED 26 U.S.C. § 7422(b), WHICH STATES THAT "SUCH SUIT OR PROCEEDING MAY BE MAINTAINED WHETHER OR NOT SUCH TAX, PENALTY, OR SUM HAS BEEN PAID UNDER PROTEST OR DURESS". RESPONDENTS-GOVERNMENTAL UNITS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). PETITIONERS FILED CIVIL ACTION ON 11/1/93. THE QUESTION PRESENTED IS:

WHETHER THE CONGRESSIONALLY-MANDATED COURT JURISDICTION SET FORTH IN 26 U.S.C. § 7422(b) WAS IMPROPERLY, ILLEGALLY, ARBITRARILY OR CAPRICIOUSLY DENIED WHEN U.S. DISTRICT COURT REFUSED TO ACCEPT JURISDICTION OF PETITIONERS' CASE, IN VIOLATION OF 26 U.S.C. § 7422(b); 26 U.S.C. §7214(a)(1); 26 U.S.C. § 7214(a)(2); 26 U.S.C. § 7214(a)(7); 26 U.S.C. § 6503(h); 26 U.S.C. § 6501(a) AND 6502; 18 U.S.C. § 152(2); 18 U.S.C. § 152(3) ;18 U.S.C. § 152(4); 18 U.S.C. § 152(5); 18 U.S.C. § 1001; FRBP 3002(c); 11 U.S.C. § 362 (a)(1); 11 U.S.C. § 362 (a)(6); 18 U.S.C. § 2; 18 U.S.C. § 3; 18 U.S.C. § 4; 18 U.S.C. § 5; 42 U.S.C. § 1981; 42 U.S.C. § 1983; 42 U.S.C. § 1985(2); 42 U.S.C. § 1985 (3); 42 U.S.C. § 1986; 18 U.S.C. § 402; 42 U.S.C. § 1994; 18 U.S.C. § 1962(c); 18 U.S.C. § 1962(d), 18 U.S.C. § 241 AND 18 U.S.C. § 242? WHETHER U.S. DISTRICT COURT HAD JURISDICTION BY VIRTUE OF 26 U.S.C. § 7422(b), 11 U.S.C. § 106 (a) AND (b), 11 U.S.C. § 362(h) AND 28 U.S.C. § 1334? DID U.S. COURT OF APPEALS FOR 11TH CIRCUIT ABUSE ITS DISCRETION BY AFFIRMING U.S. DISTRICT COURT'S DISMISSAL DECISION ON 1/4/96 (APP 10)? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF IT WAS UNCONSTITUTIONAL, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

X.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING CIVIL DAMAGES FOR CERTAIN UNAUTHORIZED INCOME TAX COLLECTION ACTIONS, CONGRESS ENACTED 26 U.S.C. § 7433(a), WHICH STATES THAT "IF, IN CONNECTION WITH ANY COLLECTION OF FEDERAL TAX WITH RESPECT TO A TAXPAYER, ANY

OFFICER OR EMPLOYEE OF THE INTERNAL REVENUE SERVICE RECKLESSLY OR INTENTIONALLY DISREGARD ANY PROVISION OF THIS TITLE, OR ANY REGULATION PROMULGATED UNDER THIS TITLE, SUCH TAXPAYER MAY BRING A CIVIL ACTION FOR DAMAGES AGAINST THE UNITED STATES IN A DISTRICT COURT OF THE UNITED STATES. EXCEPT AS PROVIDED IN 26 U.S.C. § 7432, SUCH CIVIL ACTION SHALL BE THE EXCLUSIVE REMEDY FOR RECOVERING DAMAGES RESULTING FROM SUCH ACTIONS". RESPONDENTS-GOVERNMENTAL UNITS RECKLESSLY AND INTENTIONALLY DISREGARDED AND VIOLATED 26 U.S.C. § 6501(a) and 6502; 26 U.S.C. § 7214(a)(1); 26 U.S.C. § 7214(a)(2); 26 U.S.C. § 7214(a)(7); 18 U.S.C. § 2, 3, 4 AND 5; 18 U.S.C. § 241; 18 U.S.C. § 242; 18 U.S.C. § 245; 18 U.S.C. § 3057; 18 U.S.C. § 152(2); 18 U.S.C. § 152(3); 18 U.S.C. § 152(4); 18 U.S.C. § 152(5); 18 U.S.C. § 1001; 26 U.S.C. § 6503(h); 26 U.S.C. § 7433(a); 26 U.S.C. § 7422(b), AND 11 U.S.C. § 106(a) AND (b). RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS RECKLESSLY AND INTENTIONALLY DISREGARDED 11 U.S.C. § 362 AND COLLECTED APPROXIMATELY $14,250 FROM PETITIONERS DURING 11 U.S.C. § 362 (a)(1) AND (a)(6) AUTOMATIC STAY. RESPONDENTS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). THE QUESTION PRESENTED IS:

WHETHER THE CONGRESSIONALLY-MANDATED AUTHORITY TO THE TAXPAYER TO SUE FOR CIVIL DAMAGES FOR CERTAIN UNAUTHORIZED INCOME TAX COLLECTION ACTIONS SET FORTH IN 26 U.S.C. § 7433(a) WERE VIOLATED AND PRECLUDED BY VIRTUE OF U.S. DISTRICT COURT'S DENIAL OF JURISDICTION (APPENDICES 5 AND 6), IN VIOLATION OF FRBP 3002(c); 11

U.S.C. § 362 (a)(1); 11 U.S.C. § 362 (a)(6); 18 U.S.C. § 2; 18 U.S.C. § 3; 18 U.S.C. § 4; 18 U.S.C. § 5; 42 U.S.C. § 1981; 42 U.S.C. § 1983; 42 U.S.C. § 1985(2); 42 U.S.C. § 1985(3); 42 U.S.C. § 1986; 18 U.S.C. § 402; 42 U.S.C. § 1994; 18 U.S.C. § 1961(D); 18 U.S.C. § 1962(a); 18 U.S.C. § 1962(b); 18 U.S.C. § 1962(c); 18 U.S.C. § 1962(d); 26 U.S.C. § 6501(a) and 6502; 18 U.S.C. § 245; 28 U.S.C. § 1331; 28 U.S.C. § 1343(a)(1); 28 U.S.C. § 1343(a)(2); 28 U.S.C. § 1343(a)(4); 28 U.S.C. § 1346(a)(1); 42 U.S.C. § 1988; 28 U.S.C. § 1340; 11 U.S.C. § 502(b)(1); 11 U.S.C. § 1305(a)(1) AND (b); 11 U.S.C. § 726(a)(1); 18 U.S.C. § 241, 287 AND 3057? WHETHER U.S. DISTRICT COURT HAD JURISDICTION BY VIRTUE OF 28 U.S.C. § 1334, 11 U.S.C. § 106 (a) AND (b), 11 U.S.C. § 362(h) AND 26 U.S.C. § 7422(b)? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF IT IS UNCONSTITUTIONAL, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

XI.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING PROCEEDINGS BY TAXPAYER-CIVIL ACTIONS FOR REFUND FILED UNDER NO SUIT PRIOR TO FILING CLAIM FOR REFUND, CONGRESS ENACTED 26 U.S.C. § 7422(a), WHICH STATES THAT "NO SUIT OR PROCEEDING SHALL BE MAINTAINED IN ANY COURT FOR THE RECOVERY OF ANY INTERNAL REVENUE TAX ALLEGED TO HAVE BEEN ERRONEOUSLY OR ILLEGALLY ASSESSED OR COLLECTED, OR OF ANY PENALTY CLAIMED TO HAVE BEEN COLLECTED WITHOUT AUTHORITY, OR OF ANY SUM ALLEGED TO HAVE BEEN EXCESSIVE OR IN ANY MANNER WRONGFULLY COLLECTED, UNTIL A CLAIM FOR REFUND OR

CREDIT HAS BEEN DULY FILED WITH THE SECRETARY, ACCORDING TO THE PROVISIONS OF LAW IN THAT REGARD, AND THE REGULATIONS OF THE SECRETARY ESTABLISHED IN PURSUANCE THEREOF". RESPONDENTS-GOVERNMENTAL UNITS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). RESPONDENTS AND RESPONDENTS' AGENTS ARBITRARILY, CAPRICIOUSLY, WILLFULLY, RECKLESSLY, INTENTIONALLY, KNOWINGLY AND FRAUDULENTLY COLLECTED APPROXIMATELY $14,250 DURING 11 U.S.C. § 362 (a)(1) AND (a)(6) AUTOMATIC STAY. THE QUESTION PRESENTED IS:

WHETHER THE CONGRESSIONALLY-MANDATED BAR AND PROHIBITION ON NO SUIT PRIOR TO FILING CLAIM FOR REFUND SET FORTH IN 26 U.S.C. § 7422(a) PRECLUDES U.S. DISTRICT COURT JURISDICTION FOR 1983 TAX YEAR, WHERE THE CLAIM ALLEGES DUE ONLY INTEREST TO DATE OF PETITION AND PURSUANT TO THAT EXCEPTION TO 26 U.S.C. § 7422(a), WERE PETITIONERS WERE IMPROPERLY AND ILLEGALLY DENIED JURISDICTION IN VIOLATION OF 26 U.S.C. § 7214(a)(1); 26 U.S.C. § 7214(a)(2); 26 U.S.C. § 7214(a)(7); 26 U.S.C. § 6503(h); 26 U.S.C. § 6501(a) AND 6502; 18 U.S.C. § 152(2); 18 U.S.C. § 152(3) ; 18 U.S.C. § 152(4); 18 U.S.C. § 152(5); 18 U.S.C. § 1001; FRBP 3002(c); 11 U.S.C. § 362(a)(1); 11 U.S.C. § 362(a)(6); 18 U.S.C. § 245; 11 U.S.C. § 502(b)(1); 11 U.S.C. § 1305(a)(1) AND (b); 11 U.S.C. § 726(a)(1); 18 U.S.C. § 2; 18 U.S.C. § 3; 18 U.S.C. § 4; 18 U.S.C. § 5; 42 U.S.C. § 1981; 42 U.S.C. § 1983; 42 U.S.C. § 1985(2); 42 U.S.C. § 1985 (3); 42 U.S.C. § 1986; 18 U.S.C. § 402; 42 U.S.C. § 1994; 18 U.S.C. § 1961(D); 18 U.S.C. § 1962(a); 18 U.S.C. §1962(b); 18 U.S.C. § 1962(c); 18 U.S.C. § 1962(d), 18 U.S.C. § 241; 18 U.S.C. § 242 AND 18 U.S.C. § 3057? WHETHER

U.S. DISTRICT COURT HAD JURISDICTION BY VIRTUE OF 28 U.S.C. § 1334, 26 U.S.C. § 7433(a), 11 U.S.C. § 106 (a) AND (b), 11 U.S.C. § 362(h), 26 U.S.C. § 7422(b), 26 U.S.C. § 7422(a)? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF UNCONSTITUTIONAL, WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

XII.

PETITIONERS TIMELY FILED THEIR PETITION FOR REHEARING, WITH UNITED STATES COURT OF APPEALS FOR THE 11TH CIRCUIT ON 2/16/96. THE REHEARING PETITION CONSISTS OF THE BRIEF (13-1/2 PAGES, FRAP 40(B) ALLOWS 15 PAGES) AND THE APPENDIX. THE APPENDIX CONSISTS OF 24 EXHIBITS (SEE APPENDIX TABLE OF CONTENTS AT APPENDICES 59 TO 61). THE PETITION HAS BEEN RETURNED TO PETITIONERS TWICE SINCE THE 2/16/96 FILING. GROUNDS CITED FOR FIRST RETURN WAS THAT THE PETITION EXCEEDED THE 15 PAGE LIMIT AND FOR THE SECOND RETURN THAT THE PETITION EXCEEDED THE 15 PAGE LIMIT, TO NOT ATTACH ANY EXHIBITS, ADDENDA OR ANY OTHER MATERIALS TO PETITIONERS' REHEARING PETITION AND ORDERED THAT THE REHEARING PETITION BE FILED WITHOUT ANY APPENDIX. THE TABLE OF CONTENTS FOR PETITIONERS' REHEARING PETITION IS AT APPENDICES 59 TO 61. EXHIBITS 11, 17, 18, 19, 20, 21, 22 AND 23 OF APPENDICES 60 TO 61 FULLY DOCUMENTS CIVIL OFFENSES AND CRIMINAL OFFENSES PERPETRATED AGAINST PETITIONERS, AS WELL AS IDENTIFIED THE GOVERNMENT EMPLOYEES AND OFFICERS-GOVERNMENTAL UNITS, WHO PERPE

TRATED THE CIVIL AND CRIMINAL OFFENSES. CLEARLY, REMOVAL OF EXHIBITS 11, 17, 18, 19, 20, 21, 22 AND 23 WAS UNEQUIVOCALLY ORDERED TO PROTECT RESPONDENTS' PERPETRATORS-GOVERNMENT EMPLOYEES AND OFFICERS (i.e. GOVERNMENTAL UNITS) FROM THE CON SEQUENCES OF THEIR CRIMES. RESPONDENTS-GOVERNMENTAL UNITS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). THE QUESTION PRESENTED IS:

WHETHER THE U.S. COURT OF APPEALS FOR THE 11TH CIRCUIT'S ORDER AT APPENDIX 9 WHICH: 1) ORDERS A 13-1/2 PAGE PETITION TO BE REDUCED TO LESS THAN 15 PAGES; 2) ORDERS REMOVAL OF ALL EXHIBITS, ADDENDA OR OTHER MATERIALS, INCLUDING EXHIBITS #11, 17, 18, 19, 20, 21, 22 AND 23, WHICH ARE EVIDENCE OF CIVIL AND CRIMINAL OFFENSES PERPETRATED AND 3) ORDERED PETITIONERS TO FILE REHEARING PETITION WITHOUT ANY APPENDIX, BY 3/26/96, AGAINST PETITIONERS IS WITHOUT OR IN EXCESS OF ITS JURISDICTION; ILLEGAL; ILLEGALLY SUPPRESSES EVIDENCE AGAINST GOVERNMENT EMPLOYEES AND OFFICERS; PERPETRATES AN ILLEGAL CONSPIRACY AGAINST PETITIONERS; VIOLATES PROVISIONS OF 18 U.S.C. § 2, 3 AND 4; PERPETRATES ILLEGALLY RACKETEERING ACTIVITY; IT IS UNCONSTITUTIONAL; VIOLATES PETITIONERS 1ST AMENDMENT RIGHT TO PETITION FOR REDRESS; VIOLATES PETITIONER'S 5TH AMENDMENT RIGHT TO NOT BE DEPRIVED OF PROPERTY WITHOUT DUE PROCESS; VIOLATES PETITIONERS' 14TH AMENDMENT RIGHT OF EQUAL PROTECTION UNDER THE LAW; THE COURT ABUSED ITS DISCRETION; GOVERNMENT EMPLOYEES AND OFFICERS ARE ABOVE THE LAWS OF THE UNITED

STATES; IT IS ESSENTIALLY IRREGULAR OR PREJUDICIAL AND MATERIALLY HARMFUL TO THE PETITIONERS? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? WHAT RELIEF OR REMEDY IS FORTHCOMING FROM THE UNITED STATES SUPREME COURT?

XIII.

ON 2/7/90, PETITIONERS FILED A CHAPTER 13 PETITION (I.E. 90-00472-RRS-13) IN U.S. BANKRUPTCY COURT FOR MIDDLE DISTRICT OF ALABAMA (APPENDICES 41 TO 45), FOR PERIOD 2/7/90 TO 11/7/94. INTERNAL REVENUE SERVICE (IRS)-A CREDITOR, ENTITY OR GOVERNMENTAL UNIT, FILED WITH U.S. BANKRUPTCY COURT, AN IMPROPER, ILLEGAL, FALSE AND FRAUDULENT, ORIGINAL PROOF OF CLAIM, $21,760.06, ON 6/1/90, AND AN IMPROPER, ILLEGAL, FALSE, FRAUDULENT, UNTIMELY AMENDED PROOF OF CLAIM, $56,500.02, ON 7/26/90, IN VIOLATION OF 26 U.S.C. § 6501(a) and 6502, 11 U.S.C. § 1305(a)(1) AND (b), FRBP 3002(c), 11 U.S.C. § 726(a)(1), 11 U.S.C. § 502(b)(1), 18 U.S.C. § 245, THE AUTOMATIC STAY, 11 U.S.C. § 362(a)(1) AND (a)(6). RESPONDENTS-GOVERNMENTAL UNITS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). THE ORIGINAL PROOF OF CLAIM WAS WILLFULLY, ARBITRARILY, CAPRICIOUSLY, KNOWINGLY, RECKLESSLY, INTENTIONALLY, AND FRAUDULENTLY COLLECTED THROUGH U.S. BANKRUPTCY COURT AND U.S. BANKRUPTCY COURT CHAPTER 13 TRUSTEE FROM 3/7/90 TO 7/25/90 AND THE AMENDED PROOF OF CLAIM WAS ARBITRARILY, CAPRICIOUSLY, KNOWINGLY, RECKLESSLY, INTENTIONALLY, FRAUDULENTLY AND MALICIOUSLY COLLECTED, APPROXIMATELY $13,000, FROM 7/26/90 TO 11/7/94. ON 11/1/93, PETITIONERS FILED CASE #93-H-1318-N FOR 11 U.S.C. § 362, 26 U.S.C. § 6503, 18 U.S.C. § 152, 18 U.S.C. § 1001 AND 28 U.S.C. § 1346(a)(1) VIOLATIONS WITH U.S. DISTRICT COURT. U.S. DISTRICT COURT PRETEXTUALLY DISMISSED THE CASE, 3/18/94 (APPENDICES 5, 6 AND 11). ON 5/16/94, PETITIONERS OBJECTED TO THE ORIGINAL PROOF OF CLAIM AND AMENDED PROOF OF CLAIM. IT IS CLEAR THAT RESPONDENTS-GOVERNMENTAL UNITS, INCLUDING INTERNAL REVENUE SERVICE (IRS), RESPONDENTS' ATTORNEYS, U.S. BANKRUPTCY COURT, U.S. BANKRUPTCY CHAPTER 13 TRUSTEE, U.S. DISTRICT COURT AND U.S. COURT OF APPEALS FOR THE 11TH CIRCUIT, ARE FULLY AWARE OF PROVISIONS OF 11 U.S.C. § 362 (a)(1) AND (a)(6) AND THE ILLEGALITY OF COLLECTING FEDERAL INCOME TAXES, FOR MORE THAN FOUR (4) YEARS, DURING THE AUTOMATIC STAY AND IN VIOLATION OF 26 U.S.C. § 6501(a) and 6502. RESPONDENTS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). THE QUESTION PRESENTED IS:

WHETHER THE COLLECTION OF FEDERAL INCOME TAXES, IN VIOLATION OF THE 11 U.S.C. § 362 (a)(1) AND (a)(6) AUTOMATIC STAY IS UNCONSTITUTIONAL? WILL FUNDS ILLEGALLY, FRAUDULENTLY, IMPROPERLY, WITHOUT AUTHORITY AND UNTIMELY COLLECTED BE RETURNED TO PETITIONER? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? DO THE ILLEGAL AND FRAUDULENT COLLECTION DISCHARGE 1982, 1983, 1985, 1986, 1987 AND 1988 TAX YEARS? IF SO, WAS IT A CONSPIRACY, ABUSE OF DISCRETION, UNAUTHORIZED COLLECTION, OR CON

STITUTIONAL RIGHT VIOLATIONS? IF SO, WHAT REMEDIES ARE FORTH COMING FROM U.S. SUPREME COURT?

XIV.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING ANY VIOLATIONS UNDER BANKRUPTCY, CONGRESS ENACTED 18 U.S.C. § 3057(a), WHICH STATES THAT "ANY JUDGE, RECEIVER OR TRUSTEE HAVING REASONABLE GROUNDS FOR BELIEVING THAT ANY VIOLATION UNDER CHAPTER 9 (BANKRUPTCY, 18 U.S.C. § 152, 18 U.S.C. § 1001) OF THIS TITLE OR OTHER LAWS (I.E. 26 U.S.C. § 7214) OF THE UNITED STATES RELATING TO INSOLVENT DEBTORS, RECEIVERSHIP OR REORGANIZATION PLAN HAS BEEN COMMITTED, OR THAT AN INVESTIGATION SHOULD BE HAD IN CONNECTION THEREWITH, SHALL REPORT TO THE APPROPRIATE UNITED STATES ATTORNEY ALL THE FACTS AND CIRCUMSTANCES OF THE CASE, THE NAMES OF THE WITNESSES AND THE OFFENSE OR OFFENSES BELIEVED TO HAVE BEEN COMMITTED. WHERE ONE OF SUCH OFFICERS HAS MADE SUCH REPORT THE OTHERS NEED NOT DO SO". RESPONDENTS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). RESPONDENTS AND RESPONDENTS AGENTS-GOVERNMENTAL UNITS ARBITRARILY, CAPRICIOUSLY, RECKLESSLY, INTENTIONALLY, KNOWINGLY, FRAUDULENTLY AND WILLFULLY COLLECTED APPROXIMATELY $14,250 FOR FEDERAL INCOME TAXES DURING THE AUTOMATIC STAY (I.E. 2/7/90 TO 11/7/94) OF PETITIONERS' CHAPTER 13 BANK

RUPTCY PENDENCY, IN VIOLATION OF 11 U.S.C. § 726(a)(1), FRBP 3002(c), 11 U.S.C. § 1305(a)(1), 26 U.S.C. § 6501(a) and 6502 AND (b), 11 U.S.C. § 502(b)(1), 11 U.S.C. § 362(a)(1) AND (a)(6). THE QUESTION PRESENTED IS:

WHETHER U.S. BANKRUPTCY COURT JUDGES, U.S. DISTRICT COURT JUDGES; U.S. COURT OF APPEALS FOR THE 11TH CIRCUIT JUDGES AND U.S. BANKRUPTCY COURT CHAPTER 13 TRUSTEES' DECISIONS TO NOT REPORT THE 26 U.S.C. § 6501(a) and 6502; 11 U.S.C. § 362 (a)(1) AND (a)(6) OFFENSES (I.E. RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS COLLECTION OF APPROXIMATELY $16,000 IN FEDERAL INCOME TAXES FROM PETITIONERS DURING AUTOMATIC STAY, FROM 2/7/90 TO 11/7/94) TO THE APPROPRIATE U.S. ATTORNEY FOR PROSECUTION, CONSTITUTE AN ABUSE OF POWER, AN ABUSE OF DISCRETION, A CONSPIRACY AGAINST PETITIONERS' CONSTITUTIONAL, CIVIL AND STATUTORY RIGHTS, DENIED PETITIONERS EQUAL PROTECTION UNDER THE LAW, DEPRIVED PETITIONER OF PROPERTY WITHOUT DUE PROCESS OF LAW, DISCRIMINATED AGAINST PETITIONERS ON BASIS OF RACE (BLACK) AND SEX (MALE, FEMALE), VIOLATED THE CONGRESSIONALLY MANDATED REQUIREMENTS OF 18 U.S.C. § 3057(a), IS ILLEGAL OR IS ESSENTIALLY IRREGULAR OR PREJUDICIAL AND MATERIALLY HARMFUL TO THE PETITIONERS, HAD NO JURISDICTION, OR HAVING JURISDICTION, ABUSED IT OR ACTED IN EXCESS THEREOF? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF SO, WHAT REMEDY IS FORTHCOMING FROM UNITED STATES SUPREME COURT?

XV.

AS PART OF ITS COMPREHENSIVE REGULATORY SCHEME REGARDING ANY VIOLATIONS UNDER BANKRUPTCY, CONGRESS ENACTED 18 U.S.C. § 3057(b), WHICH STATES THAT "THE UNITED STATES ATTORNEY THEREUPON SHALL INQUIRE INTO THE FACTS AND REPORT THEREON TO THE REFEREE, AND IF IT APPEARS PROBABLE THAT ANY SUCH OFFENSE HAS BEEN COMMITTED, SHALL WITHOUT DELAY, PRESENT THE MATTER TO THE GRAND JURY, UNLESS UPON INQUIRY AND EXAMINATION HE DECIDES THAT THE ENDS OF PUBLIC JUSTICE DO NOT REQUIRE INVESTIGATION OR PROSECUTION, IN WHICH CASE HE SHALL REPORT THE FACTS TO THE ATTORNEY GENERAL FOR HIS DIRECTION". RESPONDENTS-GOVERNMENTAL UNITS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. § 106(a) AND (b)). THE UNITED STATES ATTORNEY'S OFFICE RECEIVED A COPY OF EACH DOCUMENT FILED IN U.S. BANKRUPTCY COURT CASE #90-00472-RRS-13 AND U.S. DISTRICT COURT CASE #93-CV-1318. THEREFORE, HE KNEW OR SHOULD HAVE KNOWN THAT RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS ARBITRARILY, CAPRICIOUSLY, KNOWINGLY, RECKLESSLY, INTENTIONALLY, FRAUDULENTLY, AND WILLFULLY COLLECTED APPROXIMATELY $14,250 FOR FEDERAL INCOME TAXES DURING THE AUTOMATIC STAY (I.E. 2/7/90 TO 11/7/94) OF PETITIONERS' CHAPTER 13 BANKRUPTCY PENDENCY, IN VIOLATION OF FRBP 3002(c), 11 U.S.C. § 726(a)(1) AND (b), 11 U.S.C. § 502(b)(1), 18 U.S.C. § 152, 18 U.S.C. § 1001, 26

U.S.C. § 7214; 26 U.S.C. § 6501(a) and 6502; 11 U.S.C. § 362 (a)(1) AND (a)(6). THE QUESTION PRESENTED IS:

WHETHER UNITED STATES ATTORNEY'S DECISION TO NOT PRESENT THE FRBP 3002(c); 18 U.S.C. § 152 and 1001; 26 U.S.C. § 6501(a) and 6502 AND 7214(a)(1), (a)(2), (a)(7); 11 U.S.C. § 726(a)(1); 11 U.S.C. § 1305(a) AND (b); 11 U.S.C. § 502(b)(1); 11 U.S.C. § 362(a)(1) AND (a)(6) OFFENSES (I.E. RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS ARBITRARY, CAPRICIOUS, KNOWINGLY, RECKLESS, INTENTIONAL, FRAUDULENT AND WILLFUL COLLECTION OF APPROXIMATELY $14,250 IN FEDERAL INCOME TAXES FROM PETITIONERS DURING AUTOMATIC STAY, 2/7/90 TO 11/7/94) TO THE REFEREE (I.E. JUDGE) AND THE GRAND JURY FOR PROSECUTION, CONSTITUTE AN ABUSE OF POWER, ABUSE OF DISCRETION, A CONSPIRACY AGAINST PETITIONER'S CONSTITUTIONAL, CIVIL AND STATUTORY RIGHTS, DENIED PETITIONERS EQUAL PROTECTION UNDER THE LAW, DEPRIVED PETITIONERS OF PROPERTY WITHOUT DUE PROCESS OF LAW, DISCRIMINATED AGAINST PETITIONERS ON BASIS OF RACE (BLACK) AND SEX (MALE, FEMALE), VIOLATED THE CONGRESSIONALLY MANDATED REQUIREMENTS OF 18 U.S.C. § 3057(b), IS ILLEGAL OR IS ESSENTIALLY IRREGULAR OR PREJUDICIAL AND MATERIALLY HARMFUL TO THE PETITION ERS? WERE PETITIONERS' 1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF SO, WHAT REMEDY IS FORTH COMING FROM UNITED STATES SUPREME COURT?

XVI.

U.S. BANKRUPTCY CHAPTER 13 BANKRUPTCY TRUSTEE ARBITRARILY AND CAPRICIOUSLY FAILED TO OBJECT (SEE APPENDICES 38 TO 41) TO THE IMPROPER, ILLEGAL, FALSE AND FRAUDULENT ORIGINAL

PROOF OF CLAIM AND AMENDED PROOF OF CLAIM (SEE APPENDICES 36 TO 38). THE DATES THAT THE CLAIMS FOR THE 1982, 1983, 1985, 1986, 1987 AND 1988 TAX YEARS, WHICH ARE INCLUDED ON THE ORIGINAL AND AMENDED PROOF OF CLAIM, AROSE OR WERE INCURRED PRIOR TO FILING THE CHAPTER 13 PETITION (SEE 11 U.S.C. § 547(a)(4)) ON 2/7/90. RESPONDENTS-GOVERNMENTAL UNITS WAIVED SOVEREIGN IMMUNITY UPON FILING THE ORIGINAL PROOF OF CLAIM ON 6/14/90 (SEE 11 U.S.C. 106(a) AND (b)). THE QUESTION PRESENTED IS:

WHETHER U.S. BANKRUPTCY CHAPTER 13 TRUSTEE FAILURE TO OBJECT TO THE IMPROPER, ILLEGAL, FALSE AND FRAUDULENT ORIGINAL AND AMENDED PROOF OF CLAIM AND THE DISTRIBUTION OF PETITIONERS' FUNDS TO INTERNAL REVENUE SERVICE FROM 2/7/90 TO 11/7/94, APPROXIMATELY $14,250, CONSTITUTE AN ABUSE OF POWER, AN ABUSE OF DISCRETION, A CONSPIRACY AGAINST PETITIONERS' CONSTITUTIONAL, CIVIL AND STATUTORY RIGHTS, DENIED PETITIONERS EQUAL PROTECTION UNDER THE LAW, DEPRIVED PETITIONERS OF PROPERTY WITHOUT DUE PROCESS OF LAW, DISCRIMINATED AGAINST PETITION ERS ON BASIS OF RACE (BLACK) AND SEX (MALE, FEMALE), VIOLATED THE CONGRESSIONALLY MANDATED REQUIREMENTS OF 11 U.S.C. § 726 (a)(1), 11 U.S.C. § 704(5) AND 11 U.S.C. 1106 (a)(4)(A), IS ILLEGAL OR IS ESSENTIALLY IRREGULAR OR PREJUDICIAL AND MATERIALLY HARMFUL TO THE PETITIONERS? WILL ILLEGALLY AND FRAUDULENTLY DISTRIBUTED PETITIONERS' FUNDS BE RECOVERED? WERE PETITIONERS'

1ST, 5TH, OR 14TH AMENDMENT RIGHTS VIOLATED? IF SO, WHAT REMEDY IS FORTHCOMING FROM UNITED STATES SUPREME COURT?

XVII

PETITIONERS FILED A CHAPTER 13 PETITION ON 2/7/90 (SEE APPENDICES 41 TO 45, FOR THE PERIOD 2/7/90 TO 11/7/94. INTERNAL REVENUE SERVICE FILED TWO (2) IMPROPER, UNTIMELY, ILLEGAL AND FRAUDULENT PREPETITION CLAIMS (I.E. ORIGINAL PROOF OF CLAIM, $21,760.06, FOR 1982, 1983, 1985 AND 1986 TAX YEARS ON 6/14/90; AND AN AMENDED PROOF OF CLAIM, $56,500.02, FOR 1982, 1983, 1985, 1986, 1987 AND 1988, ON 7/26/90). THE CLAIMS FOR ALL THE TAX YEARS AROSE OR WAS INCURRED PRIOR TO 2/7/90 (SEE 11 U.S.C. § 547(a)(4)). THEREFORE, CLAIMS FOR TAX YEARS 1982, 1983, 1985, 1986, 1987 AND 1988 ARE UNTIMELY, ILLEGAL, IMPROPER AND FRAUDULENT PREPETITION CLAIMS, NOT POST PETITION CLAIMS. RESPONDENTS-GOVERNMENTAL UNITS ARBITRARILY, CAPRICIOUSLY, RECKLESSLY, INTENTIONALLY, WILLFULLY, ILLEGALLY, FRAUDULENTLY AND KNOWINGLY COLLECTED APPROXIMATELY $14,250 ON THE PREPETITION CLAIMS, FROM 3/7/90 TO 11/7/94. 11 U.S.C. § 1305(a)(1) STATES THAT "A PROOF OF CLAIM MAY BE FILED BY ANY ENTITY THAT HOLDS A CLAIM AGAINST THE DEBTOR-FOR TAXES THAT BECOME PAYABLE TO A GOVERNMENTAL UNIT WHILE THE CASE IS PENDING". THE CLAIMS FOR THE CITED TAX YEARS BECAME PAYABLE OR WERE INCURRED (11 U.S.C. 547(a)(4)) AS INDICATED (I.E. 1982, 4/15/83; 1983, 4/15/84; 1985, 4/15/86; 1986, 4/15/87; 1987, 4/15/88 AND 1988, 4/15/89) AND BEFORE THIS CASE WAS PENDING, ON 2/7/90. THE QUESTION PRESENTED IS:

WHETHER UNITED STATES OF AMERICA, TREASURY DEPARTMENT, INTERNAL REVENUE SERVICE, U.S. BANKRUPTCY CHAPTER 13 TRUSTEE AND UNITED STATES ATTORNEY DECISIONS TO FILE AND COLLECT THE ORIGINAL AND AMENDED PROOFS OF CLAIM FROM 3/7/90 TO 11/7/94, CONSTITUTE A VIOLATION OF THE CONGRESSIONALLY MANDATED REQUIREMENTS OF 11 U.S.C. § 502(b)(1); 26 U.S.C. § 6501(a) and 6502; 11 U.S.C. § 1305(a)(1) AND (b) AND 11 U.S.C. § 547(a)(4), AN ABUSE OF POWER, ABUSE OF DISCRETION, A CONSPIRACY AGAINST PETITIONERS 1ST, 5TH AND 14TH AMENDMENT RIGHTS, DENIED PETITIONERS' EQUAL PROTECTION UNDER THE LAW, DEPRIVED PETITIONERS OF PROPERTY WITHOUT DUE PROCESS OF LAW, DISCRIMINATED AGAINST PETITIONERS ON BASIS OF RACE (BLACK) AND SEX (MALE, FEMALE) VIOLATED 18 U.S.C. § 1001, FRBP 3002(c), 18 U.S.C. § 152(4), 18 U.S.C. § 152(5), 11 U.S.C. § 502(b)(1); 11 U.S.C. § 726(a)(1); 28 U.S.C. § 1346(a)(1), 11 U.S.C. § 362(a)(1) AND (a)(6), 26 U.S.C. § 6501(a) and 6502, 26 U.S.C. § 7214(a)(1), (a)(2), (a)(3) AND (a)(7), IS FRAUDULENT, FALSE, ILLEGAL OR IS ESSENTIALLY IRREGULAR OR PREJUDICIAL AND IS MATERIALLY HARMFUL TO the PETITIONERS? IS THE ALLOWANCE AND COLLECTION OF THE PETITION CLAIMS DURING A CHAPTER 13 PENDENCY, 2/7/90 TO 11/7/94, UNCONSTITUTIONAL? WERE PETITIONERS' 1ST, 5TH OR 14TH AMENDMENT RIGHTS VIOLATED? IF SO, WHAT REMEDY IS FORTHCOMING FROM UNITED STATES SUPREME COURT?

XVIII

PETITIONERS FILED THEIR 1982 TAX RETURN ON 3/24/83. THE STATUTE OF LIMITATION (I.E. 26 U.S.C. § 6501(a)) EXPIRED 3/24/86. PETITIONERS DID NOT SIGN A WAIVER OF THE STATUTE OF LIMITATION. ON 4/30/86, 36 DAYS AFTER THE STATUTE OF LIMITATION EXPIRED, AND ON 5/26/86, 62 DAYS AFTER THE STATUTE OF LIMITATION EXPIRED, RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS, FRAUDULENTLY, RECKLESSLY, INTENTIONALLY, KNOWINGLY, ARBITRARILY AND CAPRICIOUSLY EXTENDED THE ASSESSMENT STATUTE EXPIRATION DATES TO 9/12/86 AND 5/26/86, RESPECTIVELY (SEE CODES 560, APPENDICES 62 TO 67), CONTRARY TO PROVISIONS OF 26 U.S.C. § 6501(a). ON 5/26/86, 62 DAYS AFTER THE STATUE OF LIMITATION EXPIRED, RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS ARBITRARILY AND CAPRICIOUSLY ASSESSED PETITIONERS' 1982 TAX RETURN (SEE APPENDICES 36 AND 41). RESPONDENTS AND RESPONDENTS' AGENTS-GOVERNMENTAL UNITS, WILLFULLY, RECKLESSLY, INTENTIONALLY, KNOWINGLY, MALICIOUSLY, FRAUDULENTLY, ARBITRARILY AND CAPRICIOUSLY COLLECTED $11,614.72 FROM PETITIONERS, FROM 4/1/88 TO 9/21/93 FOR 1982 TAX RETURN, WHOSE STATUTE OF LIMITATION HAD BEEN EXPIRED 2 YEARS AND 7 DAYS ON 4/1/88 AND 7 YEARS, 5 MONTHS AND 8 DAYS ON 9/21/93 (SEE CODES 760, APPENDICES 62 AND 67), WHICH IS CONTRARY TO 26 U.S.C. § 6502(a). THE QUESTION PRESENTED IS:

WHETHER RESPONDENTS' DECISION TO ASSESS AND COLLECT PETITIONERS' 1982 TAX RETURN, AFTER THE STATUTE OF LIMITATION EXPIRED ON 3/24/86; U.S. BANKRUPTCY COURT'S DECISION TO ALLOW THE

CLAIM FOR 1982 TAX YEARS (APPENDICES 68 AND 70) ON 9/30/94; U.S. DISTRICT COURT'S DECISION TO NOT ASSUME JURISDICTION OF THE CASE ON 3/18/94 AND U.S. COURT OF APPEALS FOR THE 11TH CIRCUIT'S DECISION TO AFFIRM U.S. DISTRICT COURT'S DISMISSAL ON 1/4/96, CONSTITUTE ABUSE OF POWER, ABUSE OF DISCRETION, A CONSPIRACY AGAINST PETITIONERS' CONSTITUTIONAL, CIVIL AND STATUTORY RIGHTS, DENIED PETITIONERS EQUAL PROTECTION UNDER THE LAW, DEPRIVED PETITIONERS OF PROPERTY WITHOUT DUE PROCESS, CONTRARY TO PUBLIC POLICY AND INTEREST, UNCONSTITUTIONAL ASSESSMENT AND COLLECTION, DISCRIMINATED AGAINST PETITIONERS ON BASIS OF RACE (BLACK) AND SEX (MALE, FEMALE) VIOLATED THE CONGRESSIONALLY MANDATED REQUIREMENTS OF 26 U.S.C. § 6501(a) AND (c)(4), 26 U.S.C. § 6502(a) 18 U.S.C. § 152 AND 1001, AND 26 U.S.C. § 7214, COLLECTED AN UNENFORCEABLE AND FRAUDULENT CLAIM, IS ILLEGAL OR ESSENTIALLY IRREGULAR OR PREJUDICIAL AND MATERIALLY HARMFUL TO PETITIONERS? WILL THE $11,615.72 COLLECTED ON THE UNENFORCEABLE AND FRAUDULENT 1982 TAX YEAR BE RETURNED TO PETITIONERS? WERE PETITIONERS' 1ST, 5TH AND 14TH AMENDMENT RIGHTS VIOLATED? WILL ALL FUNDS COLLECTED ON THE FRAUDULENT ORIGINAL AND AMENDED PROOFS OF CLAIM BE RECOVERED? WHAT REMEDY IS FORTHCOMING FROM U.S. SUPREME COURT?

XIX

RESPONDENTS' AGENTS-GOVERNMENTAL UNITS FILED (7/26/90) AND COLLECTED (FROM 7/26/90 TO 11/7/94), AT LEAST $13,000 ON THE PREPETITION, UNTIMELY, ILLEGAL AND FRAUDULENT AMENDED PROOF OF CLAIM FOR 1982, 1983, 1985, 1986, 1987 AND 1988, WHICH OCCURRED DURING PETITIONERS' CHAPTER 13 PENDENCY, 2/7/90 TO 11/7/94. RESPONDENTS' AGENTS APPLIED $745,225 TO 1987 TAX YEAR (SEE APP. 70-72). U.S. BANKRUPTCY COURT'S ORDER (APP. 68 - 70) DISALLOWED 1987 AND 1988 TAX YEARS ON 9/30/94, BUT STATED "ORDERED THAT THE IRS AMENDMENT IS STRICKEN, SINCE NO PAYMENTS HAVE BEEN MADE ON IT" (SEE APP. 70). THE QUESTION PRESENTED IS:

WHETHER THE CONSTITUTIONALLY AND CONGRESSIONALLY MANDATED REQUIREMENTS SET FORTH IN 18 U.S.C. § 152(2), (3), (4), AND (5); FRBP (3002(c); 11 U.S.C. § 1305(a)(1); 26 U.S.C. § 6501(a), 6502(a), 7214(a)(1), (a)(2), (a)(3), (a)(7) and (a)(8); 11 U.S.C. § 726(a)(1: 18 U.S.C. § 1001; 11 U.S.C. § 362(a)(1) and (a)6); 28 U.S.C. § 1331; 18 U.S.C. § 2(a)(and (b), (3) and (4); 42 U.S.C. § 1981, 1982, 1983, 1985(2), 1985(3), 1986, 1987 and 1994; 18 U.S.C. § 1961(D), 1951, 1962(a), (b) and (c); 28 U.S.C. § 1343; 11 U.S.C. § 502(b)(1); 26 U.S.C. § 7433(a); 18 U.S.C. § 3057(a) and (b); 28 U.S.C. § 1346(a)(1); 11 U.S.C. § 726(a)(1); 18 U.S.C. § 1961(1), (2), (3), (4) and (5); 18 U.S.C. § 1341; 18 U.S.C. § 242; 18 U.S.C. § 241; 11 U.S.C. § 704(5); 11 U.S.C. § 1106(a)(4)(A); 1ST, 5TH and 14TH AMENDMENTS WERE VIOLATED BY RESPONDENTS' AGENTS FILING AND COLLECTING ANY TAX YEAR CLAIM INCLUDED IN THE AMENDED PROOF OF CLAIM? IS ANY PART OF AN UNTIMELY, ILLEGAL AND FRAUDULENT AMENDED PROOF OF CLAIM UNCOLLECTIBLE, UNENFORCEABLE OR UNCONSTITUTIONAL? WAS A CONSPIRACY PER

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PETRATED AGAINST PETITIONERS? WERE PETITIONERS CIVIL, STATUTORY OR CONSTITUTIONAL RIGHTS VIOLATED? ARE THE TAX YEARS INCLUDED ON RESPONDENTS' AGENTS UNTIMELY, ILLEGAL AND FRAUDULENT AMENDED PROOF OF CLAIM DISCHARGED? WILL ALL PETITIONERS' FUNDS DISBURSED TO THE ILLEGAL, UNTIMELY AND FRAUDULENT AMENDED PROOF OF CLAIM BE RECOVERED BY PETITIONERS? DID U.S. BANKRUPTCY COURT, U.S. DISTRICT COURT AND U.S. COURT OF APPEALS FOR 11TH CIRCUIT FAILURE TO DISALLOW $21,760.06 OF THE UNTIMELY, ILLEGAL AND FRAUDULENT PROOF OF CLAIM, CONSTITUTE AN ABUSE OF THEIR DISCRETION? IF SO, WHAT REMEDY IS FORTH COMING FROM U.S. SUPREME COURT?

LIST OF PARTIES PURSUANT TO RULES 14.1(b) AND 29.1

Petitioners, Raymond Jackson and Rogers Mae Jackson, filed suit on their own behalf and on behalf of their children, Stephanie Rogeres Jackson and Peter Nickalus Jackson, and their grandson, Dwight Allen Love. The Secretary of Treasury, Robert E. Rubin; Commissioner of Internal Revenue Service, Margaret Milner Richardson; United States Attorney, Charles Redding Pitt; Chapter 13 Bankruptcy Trustee, Curtis C. Reding; and the United States of America are respondents. The respondents waived sovereign immunity upon filing the original proof of claim, $21,760.06, on 6/14/90 (see 11 U.S.C. § 106(a) and (b)), in violation of FRBP 3002(c), 11 U.S.C. § 726(a)(1), 11 U.S.C. § 502(b)(1), 18 U.S.C. § 152, 18 U.S.C. § 1001, 26 U.S.C. § 7214, 26 U.S.C. § 6501(a) and 6502(a); 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and 11 U.S.C. § 362(a)(6).

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OPINIONS BELOW

The opinions of the Court of Appeals is reported as appears in Appendices 1 to 11, and 62, to this Petition. The unpublished written opinions of the District Court for the Middle District of Alabama appear in Appendices 5, 6, 7, 8, 9, and 10 to this Petition. U.S. Bankruptcy Court's opinion is at appendicies 68 to 70.

JURISDICTION

The United States Court of Appeals for the Eleventh Circuit issued its opinions on January 4, 1996, June 2, 1995 and March 12, 1996. The petitioners timely filed a Petition for Rehearing on February 16, 1996. The United States Court of Appeals for the Eleventh Circuit arbitrarily and capriciously refused to hear the Petition for Rehearing and issued its supplemental opinion on the Petition for Rehearing on March 12, 1996. The Court issued its mandate on April 8, 1996. The jurisdiction of this Court is invoked under 28 U.S.C. § 1254(1).

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

The U.S. Constitutional Amendments and statutes underlying this case are included in the Statement and at appendices 11 through 30.

STATEMENT

The petitioners file a title 11 Chapter 13 petition, Appendices 41 to 43, under 11 U.S.C. § 301 and 11 U.S.C. § 302, on 2/7/90, whose period was 2/7/90 to 11/7/94, at United States Bankruptcy Court, Montgomery, Alabama, as case number 90-00472-RRS-13. On 6/14/90 respondents filed an original proof of claim, for $21,760.06, appendices 39 to 41, which included tax years 1982, 1983, 1985 and 1986. On 7/26/90 or 36 days after the claims bar date, 6/20/90, expired, respondents filed the untimely, illegal, unauthorized, prohibited and fraudulent amended proof of claim for $56,500.02, appendices 36 to 38, which included tax years 1982, 1983, 1985, 1986, 1987 and

1988. Respondents replaced the original proof of claim with the amended proof of claim on 7/26/90, after collecting $1,250. Respondents collected on the original proof of claim from 3/7/90 to 7/25/90. Respondents collected on the untimely, illegal, unauthorized, prohibited and fraudulent amended proof of claim, from 7/26/90 to 11/7/94, approximately $13,000. Under duress, petitioners filed civil action CV-93-H-1318-N, appendices 31 to 35, to protest violations of Rule 3002(c) of Federal Rules of Bankruptcy Procedures (FRBP); 18 U.S.C. § 1001; 18 U.S.C. § 152(2); 18 U.S.C. § 152(3); 18 U.S.C. § 152(4); 18 U.S.C. § 152(5); 18 U.S.C. § 242; 18 U.S.C. § 245(b)(1)(B); 18 U.S.C. § 245(b)(4)(A); 11 U.S.C. § 1305(a)(1) and (b); 11 U.S.C. § 362(a)(1); 11 U.S.C. § 362 (a)(6); 26 U.S.C. § 7214(a)(1), (a)(2) and (a)(7); 26 U.S.C. § 6503(h); 18 U.S.C. § 2(a) and (b); 26 U.S.C. § 6501(a); 18 U.S.C. § 3; 42 U.S.C. § 1981, 1982, 1983, 1985(2), 1985(3), 1986 and 1994; 18 U.S.C. § 402, 1961(D), 1962(a), 1962(b), 1962(c), 3057(a) and (b), 4, 1962(d) and 241. Petitioners pleaded, on their complaint, that U.S. District Court had jurisdiction by virtue of 28 U.S.C. § 1346(a)(1), 18 U.S.C. § 152 and 18 U.S.C. § 1001. United States District Court has jurisdiction of Title 18 offenses by virtue of 18 U.S.C. § 3231 and 18 U.S.C. § 3237. United States District Court has jurisdiction of Title 11 offenses by virtue of 11 U.S.C. § 362(h), 11 U.S.C. § 106(a) and (b), 11 U.S.C. § 1305(a)(1) and (b) and 28 U.S.C. § 1334(a), (b), and (d), lines 8 through 13. United States District Court has jurisdiction of Title 42 offenses by virtue of 42 U.S.C. § 1988 and 28 U.S.C. § 1343. United States District Court has jurisdiction of Title 26 offenses by virtue of 26 U.S.C. § 7433(a); 26 U.S.C. § 7422(b) and 26 U.S.C. § 7433(b). United States District Court has jurisdiction of Title 28 offenses by virtue of 28 U.S.C. § 1346(a)(1) and 28 U.S.C. § 1340.

On 5/16/94, petitioners, unable to acquire adequate legal representation, filed an objection to respondents' untimely, illegal, unauthorized, prohibited and fraudulent amended proof of claim for $56,500.02, in U.S. Bankruptcy court. On 9/30/94 or 37 days before scheduled termination of petitioners' chapter 13 petition on 11/7/94, and after more than four (4) years and three (3) months of untimely, illegal, unauthorized, prohibited and fraudulent collections of respondents' untimely, illegal, unauthorized, prohibited and fraudulent amended proof of claim, United States Bankruptcy Court disallowed tax years 1987 and 1988 for $34,739.96, but failed to act upon the FRBP 3002(c), 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and (a)(6) violations and fraud violations cited above and below to disallow the entire fraudulent amended proof of claim. Case law plainly states that "If a creditor, in proving his claim, has illegally increased the amount of it, or if a portion of the consideration is good and a portion illegal, he will not be allowed, on the detection of fraud, to separate the good from the bad and amend his proof. or to have it allowed for the valid portion only, for his fraud taints the whole". See In re Elder, D.C. Nev. 1870 Fed. Cas. No. 4326.

The 18 U.S.C. § 152 and 1001 violations are Class D felonies (see 18 U.S.C. § 3559(a)(4)). The 11 U.S.C. § 362(a)(1) and (a)(6) violations relief is at 11 U.S.C. § 362(h), which states that "an individual injured by any willful violation of a stay provided by this section shall recover actual damages, including costs and attorneys' fees, and, in appropriate circumstances, may recover punitive damages.

The 18 U.S.C. § 402 violations are Class B misdemeanors (see 18 U.S.C. § 3559(a)(7)). The 18 U.S.C. § 241 violations are Class C felonies (18 U.S.C. § 3559(a)(3)). The 18 U.S.C. § 242 violations may be a Class A misdemeanor (see 18 U.S.C. § 3559(a)(6)), a Class C felony (see 18 U.S.C. § 3559(a)(3)) or a Class A felony (see 18 U.S.C. § 3559(a)(1). 18 U.S.C. § 245 may be a Class A misdemeanor (see 18 U.S.C. § 3559(a)(6)), a Class C felony (see 18 U.S.C. § 3559(a)(3)) or a Class A felony (see 18 U.S.C. § 3559(a)(1)). 26 U.S.C. § 7214(1), (2), (3) and (7) violations are Class D felonies (see 18 U.S.C. § 3559(a)(4)). The 18 U.S.C. § 3 violations are Class C felonies (see 18 U.S.C. § 3559(a)(3)). 18 U.S.C. § 4 violations are Class E felonies (see 18 U.S.C. § 3559(a)(5)). 18 U.S.C. § 152 and 1001, 11 U.S.C. § 362(a)(1) and (a)(6), and 11 U.S.C. § 1305 violations are Class D felonies (see 18 U.S.C. § 3559(a)(4)). Petitioners were trying to put their financial affairs in order when the felonies and misdemeanors were perpetrated in retaliation for exercising their constitutional rights to participate in a Chapter 13 proceeding. Respondents and respondents' agents willfully and knowingly denied petitioners the relief sought under the Chapter 13 proceedings, 2/7/90 to 11/7/94.

A. The background and origin of statutory provisions, under which petitioners seek enforcement of their constitutional rights, civil rights and statutory rights, which were infringed upon, perpetrated and violated by governmental units-United States of America, Secretary of Treasury, Internal Revenue Service, U.S. Attorney, U.S. Bankruptcy Chapter 13 Trustee, U.S. District Court for the Middle District of Alabama, U.S. Court of Appeals for 11th Circuit, respondents' agents is United States of America Constitution. The crimes range from misdemeanor, conspiracy to felonies, including institutional corruption, anarchy, discrimination on basis of race (Black) and sex (male, female), fraud, reckless abuse of power and discretion, and perpetration of miscarriage of justice, as cited at appendices 60 and 61, and below:

1. 11 U.S.C. § 106(a)(1). Waiver of sovereign immunity: Notwithstanding an assertion of sovereign immunity, sovereign immunity is ABROGATED as to the governmental units (i.e. United States of America, Secretary of Treasury, Internal Revenue Service, U.S. Attorney, U.S. Bankruptcy Chapter 13 Trustee), who is either a creditor, entity, or governmental unit, to the extent set forth in this section respect to 11 U.S.C. § 105, 106, 108, 362, 502, 525, 547, 726, 1141, 1142,

1143, 1205, 1227, 1305 and 1327.

2. 11 U.S.C. § 106(a)(2). The court may hear and determine any issue arising with respect to the application of 11 U.S.C. § 105, 106, 108, 362, 502, 525, 547, 726, 1141, 1142, 1143, 1205, 1227, 1305 and 1327, to governmental units. U.S. Court of Appeals for the 11th Circuit and U.S. District Court abused its discretion by refusing to hear and determine the issue arising with respect to 11 U.S.C. § 362 violations (see complaint, issue 9, appendix 32). That is contrary to case law, which states that "as a result of Internal Revenue Service filing timely proof of claim against debtors' estate, IRS effectively waived sovereign immunity as to debtors' claims for damages arising from willful violation of automatic stay by IRS" (see In re price, Bkrtcy. N.D. ILL. 1989, 103 B.R. 989, affirmed 130 B.R. 259). Internal Revenue Service, the creditor, entity and governmental unit, filed the illegal and fraudulent original proof of claim, 6/14/90 and illegal, fraudulent and untimely filed the amended proof of claim (see Appendices 36 to 38), in debtors' Chapter 13 case, on 7/26/90, both violated FRBP 3002(c), 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and (a)(6). Secondly, case law states that "doctrine of sovereign immunity did not protect United States from sanctions for violating discharge injunction, where Internal Revenue Service (IRS) had filed proof of claim in debtors' Chapter 13 case" (see In re Bryant, Bkrtcy. D. Kan. 1990, 116 B.R. 272). Thirdly, case law states that "Government is deemed to have waived its sovereign immunity where Internal Revenue Service seeks to enforce claim against debtors' corporate officers for debtors' unpaid taxes, has filed proof of claim for those taxes in debtors' estates and enforcement jeopardizes the debtors' ability to reorganize (see In re Datain Systems Corp., Bkrtcy. N.D. Ill. 1983, 37 B.R. 690) and fourthly, case law states that "Waiver of sovereign immunity with respect to claims against the United States applies when claim against United States is property of estate, and when claim against United States arises

out of same transaction or occurrence giving rise to United States' claim" (see In re Malmart Mortg. Co., Inc., Bkrtcy. D. Mass. 1989, 109 B.R. 1). The United States Treasury Department is an agency of the United States of America. Internal Revenue Service and its agents are part of Treasury Department's organization. U.S. Bankruptcy Chapter 13 Trustee failed to discharge his duties under 11 U.S.C. § 704(5) and 1106(a)(4)(A). U.S. Attorney failed to discharge his duties under 18 U.S.C. § 3057(b). The United States Courts abused their discretion by failing to comply with 18 U.S.C. § 3057(a). Therefore, United States on 6/14/90, illegally and fraudulently filed an original proof of claim, for $21,760.02, and on 7/26/90, untimely, illegally and fraudulently filed an amended proof of claim, for $56,500.06.

3. 11 U.S.C. § 362(a)(1) and (a)(6): Internal Revenue Service, a creditor, entity and governmental unit and agent of United States of America and United States Treasury Department, during petitioners' Chapter 13 proceeding, from 2/7/90 to 11/7/94, fraudulently, knowingly, willfully filed (6/14/90) and collected (from 3/7/90 to 7/25/90) an illegal and fraudulent original proof of claim, $21,760.06, and filed (7/26/90) and collected (from 7/26/90 to 11/7/94) an untimely and illegal amended proof of claim, $56,500.02, collecting approximately $14,250. Case law states that "Internal Revenue Service (IRS), by filing proof of claim in Chapter 13 proceeding, was deemed to have waived its sovereign immunity with respect to that claim, and thus could be held liable for willful violation of stay arising out of its postpetition collection attempt, even though debtors claim for damages arose after confirmation of plan for discharge of their debts" (see Re Price, N.D. Ill. 1991, 130 B.R. 259). Respondents and their agents violated FRBP 3002(c), 11 U.S.C. § 1305(a)(1) and (b) and the 11 U.S.C. § 362(a)(1) and (a)(6). U.S. Bankruptcy Court, by its order (App. 68) of 9/30/94 (after petitioners objected to the amended proof of claim on 5/16/94) disallowed $34,739.96 of the $56,500.02, but abused its

discretion and refused to disallow the rest (i.e. $21,760.06) of the untimely and illegally amended proof of claim, clearly violating 1st, 5th, and 14th amendments, 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and (a)(6), Rule 3002(c) of Federal Rules of Bankruptcy Procedure, as well as Congressional public policy and Congressional Intent. Each governmental unit waived sovereign immunity by virtue of 11 U.S.C. §106(a)(1) and (b) on 6/14/90.

Secondly, case law states that "automatic stay is designed to relieve debtor of financial pressures that drove it into bankruptcy, to protect the estate from being whittled away by creditors' lawsuits, and to implement system where all creditors will be treated equally. (see In Re Continental Airlines, Inc., D. Del. 1993, 152. B.R. 420).

Thirdly, case law states that "automatic stay applies to all entities including governmental units (see In Re Tronscon Lines, Bkrtcy. C.D. Cal. 1992, 147 B.R. 770). Respondents and defendants, including Internal Revenue Service is a creditor, entity or governmental unit in petitioners' chapter 13 case. Therefore, the automatic stay applies to them.

Fourthly, case law states that "judicial proceedings undertaken in violation of the automatic stay are ineffective (see Bailey v. Campbell, Okla. 1991, 862 p. 2d 461. 43 C.J.S.). Case law defines ineffective in terms of ineffectual-i.e. vain, fruitless, unavailing futile, useless (see Fla.-Gotshall v. Taylor, App., 196 So. 2d 479, 481); inefficient, ineffective, not producing the proper or usual effect, without effect (see Webster New Int. D.).

Fifthly, the collection of the original proof of claim, $21,760.06, filed 6/14/90, and the amended proof of claim, $56,500.02, untimely filed 7/26/90, approximately $14,250 violated the 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and (a)(6) automatic stay. Therefore, the collection is not only illegal and contrary to the law (see U.S. v. Mulvey C.C.A.N.Y., 232 F. 513, 519; Bertz v. El Reno State Bank, 177 p. 362, 363, 71

Okl. 283), but it is arbitrary or capricious action (see State Bd. of Tax Com'rs v. Chicago, M., St. P. and P.R. Co., 96 N.E. 2d 279, 282, 121 Ind. App. 302; In re Buffelen Lumber and Mfg Co., 201 p. 2d 194, 196, 32 Wash, 2d 205) and is absolutely void-to make to be of no validity or effect (see Sparks v. U.S., D.C. Ut., 153 F. Supp. 909, 911); empty, having no legal force, ineffectual, nonenforceable (see Hackett v. Hackett, Ohio, Com. Pl., 146 N.E. 2d 477, 479) and without legal effect, nonenforceable, incapable of ratification (see Webber v. Spencer, 27 N.W. 2d 824, 830, 148 Neb. 481).

28 U.S.C. § 1331 Federal Question: On 2/7/90, petitioners filed a Chapter 13 petition (90-00472-RRS-13) for period 2/7/90 to 11/7/94. By virtue of 11 U.S.C. § 362(a)(1) and (a)(6), automatic stay, respondents, including Internal Revenue Service, the creditor, entity and governmental unit, is prohibited from collecting any federal income taxes during the period 2/7/90 to 11/7/94, as well as any prepetition taxes (11 U.S.C. § 1305(a)(1) and (b)). Respondents' and Internal Revenue Service's agents filed (6/14/90) and collected (3/7/90 to 7/25/90) and original proof of claim for $21,760.06 and untimely filed (7/26/90), 36 days after bar date (6/20/90) expired, an amended proof of claim for $56,500.02, approximately $14,250 in violation of FRBP 3002(c), 11 U.S.C. § 1305(a)(1) and (b); 11 U.S.C. § 362(a)(1) and (a)(6). Petitioners filed civil action (93-H-1318-N) on 11/1/93. U.S. District Court dismissed 93-H-1318-N on 3/18/94. The U.S. District Court had jurisdiction not only by virtue of 11 U.S.C. § 362(h), but also by virtue of 28 U.S.C. § 1331 (i.e. The District Courts shall have original jurisdiction of all civil actions arising under the Constitution, laws, or treaties of the United States). Petitioners' First Amendment right to petition the Government for a redress of grievances was denied. Fifth Amendment right to not be deprived of life, liberty or property without due process of law and 14th amendment right of equal protection under the law.

28 U.S.C. § 1346(a)(1): On 2/7/90, petitioners filed a Chapter 13 petition (90-00472-RRS-13), for period 2/7/90 to 11/7/94. By virtue of 11 U.S.C. § 1305(a)(1) and (b); 11 U.S.C. § 362(a)(1) and (a)(6) automatic stay, respondents, including Internal Revenue Service-the creditor, entity, and governmental unit, was prohibited from collecting or recovering any federal income taxes during period 2/7/90 to 11/7/94, including untimely and fraudulent prepetition claims. Respondents' and Internal Revenue Service's agents filed (6/14/90) and collected (3/7/90 to 7/25/90) an original proof of claim for $21,760.06, and untimely filed (7/26/90), 36 days after bar date (6/20/90) expired and collected (7/26/90 to 11/7/94) an amended proof of claim for $56,500.02, approximately $14,250, in violation of 11 U.S.C. § 1305(a)(1) and (b); 11 U.S.C. § 362(a)(1) and (a)(6). Under duress and in protest of FRBP 3002(c). 11 U.S.C. § 1305(a)(1) and (b); 11 U.S.C. § 362(a)(1) and (a)(6) violations and unauthorized collections, petitioners filed (11/1/93) civil action 93-H-1318-N, as authorized by 26 U.S.C. § 7422(b) and 7433(a). U.S. District Court abused its discretion by arbitrarily and capriciously dismissing case 93-H-1318-N on 3/18/94. U.S. Court of Appeals for the 11th Circuit abused its discretion by arbitrarily and capriciously affirming U.S. District Court's dismissal on 1/4/96. U.S. District Court's jurisdiction is well-established by virtue of case law cited below:

a. Suit to recover internal revenue taxes paid under protest was founded on revenue law and district court had jurisdiction. United States v. Emery, Bird, Thayer Realty Co. (1915) 237 US 28, 59 Led 825, 35 S. Ct. 499, 3 AFTR 2920.

b. District Court had jurisdiction of action to recover tax paid under protest. Clarke v. United States (1933, Ed pa) 5 Supp 292, 13 AFTR 104, Affd (CA3 Pa) 69 F2d 748, 13 AFTR 787, 94 ALR 975, Cert den 293 US 564, 79 L Ed 664, 55 S. Ct. 75.

c. Federal District Court had jurisdiction of actions to recover internal revenue taxes alleged to have been erroneously or illegally assessed and collected. Monseau v. United States (1943) ED Mich) 52 F Supp 395, 43-2 USTC//9545, 31 AFTR.

d. By statutes authorizing suits for tax refunds, United States waived its sovereign immunity from suit and did away with necessity of payment under protest in all actions for the recovery of taxes, but no statute enlarged collectors common-law liability to suit; taxpayer had common-law right recognized by statute to sue collector in Court of United States for recovery of taxes wrongfully collected. Howard v. United States (1942, CA 5 La) 125 F2d 986, 42-1 USTC// 10134, 28 AFTR 1198.

e. On 3/18/94, U.S. District Court abused its discretion by arbitrarily and capriciously dismissing petitioners' case, without granting or denying petitioner's 1/10/94 motion to amend the complaint, by adding United States of America as defendant in Case #93-H-1318-N, while using as ground for dismissal that the wrong party is being sued. Case law states that "United States must be substituted for Secretary of Treasury as defendant in complaint seeking recovery of erroneously collected internal revenue taxes under 28 U.S.C. § 1346(a)(1) (see Rucker v. Miller (1980, ED Mo) 498 F Supp 1032, 46 AFTR 2d 80-5646. Additionally, it is clear that U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously abused its discretion by affirming U.S. District Court's dismissal on 1/4/96.

f. Respondents' original proof of claim, filed 6/14/90, for $21,760.06, and the amended proof of claim, untimely filed 7/26/90, 36 days after the bar date (6/20/90) expired, for $56,500.02, included a 1983 tax year claim for tax assessed, $.00 and interest, $448.19. Case law states that "taxpayer can maintain income tax refund suit in federal district court after paying all tax assessed, but before paying interest thereon". (see Kell-Strom Tool Co. v. United States (1962, DC Conn) 205 F Supp 190, 62-USTC//9541, 10 AFTR 2d 5237. Therefore, it is clear that U.S. District Court abused its discretion by arbitrarily and capriciously dismissing petitioners' case on 3/18/94 and U.S. Court of Appeals for the 11th Circuit abused its discretion by arbitrarily and capriciously affirming U.S. District Court's dismissal on 1/4/96.

18 U.S.C. § 1001 and 18 U.S.C. § 152(2), (3), (4) and (5): On 2/7/90, petitioners filed a Chapter 13 petition, as case number 90-00472-RRS-13, for time frame 2/7/90 to 11/7/94. By virtue of 11 U.S.C. § 362(a)(1) and (a)(6), the automatic stay, acts to collect, assess or recover claims were stayed from 2/7/90 to 11/7/94. Respondents' and Internal Revenue Service's agents falsely, conspiratorially, fraudulently, maliciously, knowingly and willfully filed (6/14/90) and collected (3/7/90 to 7/25/90) a false and fraudulent original proof of claim, for $21,760.06, and falsely, fraudulently, knowingly, willfully, maliciously, conspiratorially and untimely filed (7/26/90), 36 days after the bar date (6/20/90) expired, and collected (7/26/90 to 11/7/94) a false and fraudulent amended proof of claim for $56,500.02. Respondents and Internal Revenue Service's agents perpetrated "fraud in law" upon petitioners. Case law states that "fraud in law" is an intentional perversion of truth for the purpose of inducing another in reliance upon it to part with some valuable thing belonging to him, or to surrender a legal right; a false representation of a matter of fact which deceives and is intended to deceive another so that he shall act upon it to his legal-injury" (see Lincoln- Income Life Ins. Co. v. Kraus, 132 S.W. 2d 318, 321, 279 Ky 842). The original and amended proof of claim induced petitioners to surrender their legal rights under provisions of 18 U.S.C. § 1001; 26 U.S.C. § 6503(h); 11 U.S.C. § 362(a)(1) and (a)(6); 11 U.S.C. § 1305(a)(1) and (b); 26 U.S.C. § 6501(a): 18 U.S.C. § 152(2), (3), (4) and (5) and 26 U.S.C. § 7214(a)(1), (a)(2) and (a)(7). Additionally, the fraud and misrepresentations induced petitioners to pay IRS approximately $14,250 (see Appendix 61) on the original and amended proof of claim, from 2/7/90 to 11/7/94. United States of America and all governmental

units, who perpetrated the willful, fraudulent, knowingly, recklessly and illegal collection, waived its sovereign immunity by virtue of 11 U.S.C. § 106(a)(1) and (b). Therefore, U.S. District Court had jurisdiction by virtue of 18 U.S.C. § 3231, 26 U.S.C. § 7433(a) and 11 U.S.C. § 362(h). U.S. District Court had jurisdiction, abused its discretion by arbitrarily and capriciously dismissing petitioner's case on 3/18/94. U.S. Court of Appeals for the 11th Circuit abused its discretion by arbitrarily and capriciously affirming U.S. District Court dismissal on 1/4/96.

Additionally, the Supreme Court has held that "knowingly and fraudulently making a false oath or account in, or in relation to, any proceeding in bankruptcy, constitutes a punishable offense under former section 52 of Title 11. (see Kowoloff v. U.S., C.C.A. Ill. 1912, 202 F. 475, Certiorari denied 33 S. Ct. 217, 226 U.S. 609, 57 L.Ed. 380 and Edelstein v. U.S., C.C.A. Minn. 1906, 149 F. 636, 17 Am. Bankr. Rep. 649, Certiorari denied 27 S. Ct. 791, 205 U.S. 543, 51L. Ed. 922). Respondents and respondents' agents perpetrated both false oath and false claims in the original and amended proof of claim. The evidence of respondents and respondents' agents having filed a false, fraudulent, and untimely prepetition claim under oath is the original proof of claim for $21,760.06 filed 6/14/90, and the amended proof of claim for $56,500.02, untimely filed 7/26/90. Case law states that "Evidence sustained conviction for filing false claim under oath in bankruptcy proceeding. (see U.S. v. Abraham, C.A. Ill, 7965, 347 F.2d395). The FRBP 3002(c), 11 U.S.C. § 1305(a)(1) and (b), 18 U.S.C. § 1001 and 18 U.S.C. § 152(2), (3), (4) and (5) violations were perpetrated at U.S. Bankruptcy Court, Montgomery, Alabama by respondents' Birmingham, Alabama agents filing the original and amended proofs of claim. U.S. District Court had jurisdiction not only by virtue of 18 U.S.C. § 3231 and 18 U.S.C. § 3237(b), but by case law (see U.S. v. Greenstein, C.C.A.N.Y. 1946, 153 F. 2d 550; U.S. v. Schireson, C.C.A. Pa. 1940, 116 F.2d 881, 132 A.L.R. 1157, 45 AM. Bankr.

Rep. N.S. 201; Gretsch v. U.S., N.J. 1916, 231 F 57, 145 C.C.A. 245). Therefore, U.S. District Court had jurisdiction, erred and abused its discretion by arbitrarily and capriciously dismissing petitioners' case on 3/18/94. U.S. Court of Appeals for the 11th Circuit erred and abused its discretion by arbitrarily and capriciously affirming U.S. District Court dismissal of petitioners' case on 1/4/96.

Lastly, case law states that "Internal Revenue Service is an "agency" within meaning of 18 U.S.C. § 1001 (see United States v. Brainstein (1978, DC NJ) 474 F Supp 1). The U.S. Supreme Court has held that "Bankruptcy Court is a department of the United States within intendment of 18 U.S.C. § 1001 since "department or agency", as used in 1001, was intended to describe executive, legislative and judicial branches of government; thus, filing false performance bond in defendant's personal and corporate bankruptcy proceedings constituted violation of 18 U.S.C. § 1001" (see United States v. Rowland (1986, CA 5 Miss) 789 F2d 1169, Cert den 479 US 964, 93 L Ed 2d 409, 107 S. Ct. 464). Thus, it is clear that respondents and respondents' agents filing false original and untimely amended proofs of claims constituted violation of 18 U.S.C. § 1001. Case law states that "under 18 U.S.C. § 3237, alleged violations of 18 U.S.C. § 1001 may be prosecuted in either district in which false statement was prepared and mailed, or in district which offense was completed, that is, where federal agency receives and acts upon statement" (see United States v. Culoso (1987, SD NY) 461 F Supp 128, affd without OP (CA 2 NY) 607 f2d 999). Again, it is clear that U.S. District Court had jurisdiction and abused its discretion by arbitrarily and capriciously dismissing petitioners' case on 3/18/94. U.S. Court of Appeals for the 11th Circuit abused its discretion by arbitrarily and capriciously affirming U.S. District Court's dismissal of petitioners' case on 1/4/96.

18 U.S.C. § 3237: Respondents, including Secretary of Treasury, Commissioner of Internal Revenue Service, U.S.

Attorney, and U.S. Bankruptcy Chapter 13 Trustee perpetrated a conspiracy upon petitioners by collecting (from 3/7/90 to 11/7/94) approximately $14,250 in violation of FRBP 3002(c), 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and (a)(6), automatic stay, of an original proof of claim, filed 6/14/90 for $21,760.06 and an amended proof of claim untimely filed 7/26/90, 36 days after the 6/20/90 bar date expired for $56,500.02. By virtue of 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362 violations and 11 U.S.C. § 106(a)(1) and (b) the entities United States of America, Secretary of Treasury, Commissioner of Internal Revenue Service, U.S. Attorney, and U.S. Bankruptcy Chapter 13 Trustee-governmental entities waived sovereign immunity. Therefore, U.S. District Court had jurisdiction by virtue of 28 U.S.C. § 1343(a)(1), (2), (3) and (4); 42 U.S.C. § 1988. Additionally, U.S. Supreme Court has held that "prosecution for conspiracy could be maintained either in district in which conspiracy was entered into or in any district in which act was done to effectuate object of conspiracy" (see Grayson v. United States (1921, CA 6 Tenn) 272 F 553, Cert den (1921) 257 US 637, 66 Led 409, 42 S Ct 49 and Pullin v. United States (1939. CA 5 Ga) 104 F 2d 57 Cert den (1930) 30 8 US 552, 841 L Ed 464, 60 S. Ct. 97). U.S. District Court also had jurisdiction by virtue of 18 U.S.C. § 3237. U.S. District Court abused its discretion by arbitrarily and capriciously dismissing petitioners' case on 3/18/94. U.S. Court of Appeals for the 11th Circuit abused its discretion by arbitrarily and capriciously affirming U.S. District Court's dismissal on 1/4/96.

18 U.S.C. § 3231: Respondents, including Secretary of Treasury, Commissioner of Internal Revenue Service (IRS), U.S. Attorney and U.S. Bankruptcy Chapter 13 Trustee-governmental units intentionally and recklessly and disregarded and violated FRBP 3002(c), 11 U.S.C. § 1305(a)(1) and (b), 26 U.S.C. § 7214(1), (2), (3) and (7). U.S. District Court had jurisdiction by virtue of 26 U.S.C. § 7433(a). U.S. Supreme Court has held that "Under language of 18 U.S.C. § 3231, District Court has

jurisdiction over offenses under U.S.C. Title 26. United States v. Bammon (1984, CA 4 VA) 737 F2d 413, 15 Fed Rules Evid Serv 2037, Cert Den (1985) 469 US 1110, 83 Led 2d 783, 105 S. Ct. 789).

18 U.S.C. § 152: Case law states that "U.S. District Court in district where bankruptcy was filed is Court with jurisdiction for prosecution under 18 U.S.C. § 152, thus it is not necessary to bring 18 U.S.C. § 152 action at location of actual concealment (see United States v. Schireson (1940, CA3 Pa) 116 F2d 881, 132 ALR 1157).

FRBP 3002(c): Respondent and respondent's agents knowingly, willfully and fraudulently filed an original proof of claim for $21,760.02, on 6/14/90; illegally increased and untimely filed an amended proof of claim for $56,500.02, on 7/26/90: in violation of 28 U.S.C. § 1346(a)(1), FRBP 3002(c), 18 U.S.C. § 152 and 1001, 26 U.S.C. § 7214 and 11 U.S.C. § 1305(a)(1). Approximately $14,250 were arbitrarily, capriciously, knowingly, willfully and fraudulently collected during pendency of the Chapter 13 proceeding, 2/7/90 to 11/7/94. Petitioners objected to the claims on 5/14/94. U.S. Bankruptcy Court disallowed $34,739.96 of the untimely and fraudulent proof of claim on 9/30/94, but failed to disallow $21,760.06 of the untimely and fraudulent claim. That decision is contrary to case law which states that "if a creditor, in proving his claim, has illegally increased the amount of it, or if a portion of the consideration is good and a portion illegal, he will not be allowed, on the detection of the fraud, to separate the good from the bad and amend his proof, or to have it allowed for the valid portion only, for his fraud taints the whole". see In re Elder, D.C. Nev. 1870 Fed Cas. NO. 4326. Therefore, this petition should be granted to determine whether the 11th Circuit's decision is without or in excess of its jurisdiction, illegal or is essentially irregular or prejudicial and materially harmful to petitioners and to provide relief.

11 U.S.C. § 726(a)(1): Respondents' (governmental units) original proof of claim, $21,760.06, filed 6/14/90, and amended proof of claim, $56,500.02, filed 7/26/90, are illegal, fraudulent, untimely, barred by statutes of fraud, barred by FRBP 3002(c), barred by IRS refusal to answer petitioners objections, and barred by statute of limitation. Petitioners objected to both of these claims on 5/14/94. The U.S. Bankruptcy Court Chapter 13 Trustee (governmental unit) arbitrarily, capriciously, knowingly conspiratorially, willfully, maliciously, recklessly, intentionally and fraudulently distributed approximately $14,250 of petitioners assets to governmental units-United States of America Treasury Department and Internal Revenue Service, from 3/7/90 to 11/7/94, during Chapter 13 pendency, in violation of 11 U.S.C. § 726(a)(1). The Supreme Court has held that "This title, and not state law, governs the distribution of a bankrupt's assets to creditors". See American Sur. Co. of N.Y. v. Sampsell, Cal. 1946, 66 S. Ct. 571, 327 U.S. 269, 90 L. Ed. 663. The question of proper distribution of bankrupt estates is a "federal question" (see City of New York v. Rassner, C.C.A.N.Y. 1942, 127 F.2d 703, 49 Am. Bankr. Rep. N.S. 219). Therefore, respondents' actions should be reviewed. 11 U.S.C.A. 502(b)(1): Respondents' agents-governmental units filed (7/26/90) an amended proof of claim, $56,500.02, 36 days after bar date expired, and collected approximately $14,250 during petitioners' Chapter 13 pendency, from 7/26/90 to 11/7/94. Petitioners filed civil action 93-CV-1318-N on 11/1/93 and objected in U.S. Bankruptcy Court on 5/14/94. U.S. Bankruptcy Court arbitrarily and capriciously failed to disallow $21,760.06 of the illegal, untimely and fraudulent amended proof of claim, which was barred by statutes of fraud, FRBP 3002(c), IRS refusal to answer petitioners' objections. It is well-settled by case law that U.S. Bankruptcy Court abused its discretion, as indicated: 1) "Bankruptcy Court could not accept late-filed claim in Chapter 13 case". See re Crooker, Bkrtcy. E.D. Ky. 1993, 159 B.R. 790.; 2) "Bankruptcy rule filing cutoff date

for filing claims is "applicable law" which can render claim unenforceable and hence constitute ground for disallowance. see Gray, Bkrtcy. E.D. Ky. 1994, 174 B.R. 228.; 3) "Late-filed claims Chapter 13 cases are not allowed and ear barred, thereby precluding any consideration of late-filed claim under Bankruptcy Code provision on allowance of claims". See In re Tucker, Bkrtcy. N.D. Ill. 1994, 174 B.R. 732. and 4) "If creditor does not file its claim in Chapter 13 case within 90 day period specified in Federal Bankruptcy Rules, then by negative implication, creditor can no longer file enforceable claim, or at least one that will be allowed for purpose of debtor's plan, if objected to by debtor. See In re Osborne, Bkrtcy. C.d. Cal. 1993, 159 B.R. 570, affirmed 167 B.R. 698.

26 U.S.C.A. § 7214(a)(1), (a)(2), (a)(3), (a)(7), and (a)(8): Respondents agents-governmental units arbitrarily, capriciously, knowingly, recklessly, intentionally, willfully, maliciously, fraudulently, illegally and conspiratorially filed (6/14/90) and collected (3/7/90 to 7/25/90) an original proof of claim, $21.760.06, and filed (7/26/90) and collected (7/26/90) to 11/7/94) an amended proof of claim, $56.500.02, collecting approximately $14,250 during petitioners' Chapter 13 pendency, 2/7/90 to 11/7/94, in violation of 26 U.S.C.A. § 7214(a)(1), (a)(2), (a)(3) and (a)(7). The original and amended proofs of claim are illegal, fraudulent, untimely, barred by statutes of fraud, barred by statute of limitation, barred by FRBP 3002(c) and refusal of respondent (IRS) to answer petitioners' objections to the claims. Respondents' IRS agents violated 26 U.S.C. § 7214(a)(8) by failing to report, in writing, such knowledge of the 26 U.S.C. § 7214(a)(1), (a)(2), (a)(3) and (a)(7) violations to the Secretary of Treasury. The United States Supreme Court has held that "Statute requiring internal revenue agent to report wrong-doing of fellow agent is not unconstitutional on theory that it requires agent to report activities which might involve himself in criminal charge". see U.S. v. Weiser, C.A. N.Y. 1969, 428 F. 2d

932, Certiorari denied 91 S. Ct. 1606, 402 U.S. 949, 29 L. Ed. 2d 119.

11 U.S.C.A. 1305(a)(1): This section provides for the filing of a proof of claim for taxes incurred after the filing of the Chapter 13 was filed 2/7/90. Respondents' agents-governmental units filed the original proof of claim for 1982, 1983, 1985 and 1986 tax years, $21,760.06, on 6/14/90, and the amended proof of claim, $56,500.02, for 1982, 1983, 1985, 1986, 1987 and 1988 tax years, on 7/26/90. Tax obligations for 1982, 1983, 1985, 1986, 1987 and 1988 tax years occurred on 4/15/83, 4/15/84, 4/15/86, 4/15/87, 4/15/88, and 4/15/89, respectively or prior to the date the Chapter 13 petition was filed, 2/7/90. Therefore, respondents' agents claims are prepetition claims, not postpetition claims. Respondents' agents-governmental units arbitrarily, capriciously, fraudulently, maliciously, knowingly, recklessly, intentionally, and conspiratorially filed the prepetition, untimely, fraudulent and illegal original proof of claim and the amended proof of claim, which were barred by the statute of fraud, barred by statute of limitation, barred by FRBP 3002(c) and barred by IRS refusal to answer petitioners' objections to the claims. The persons entitled to file proof of claim are well-identified in Case law-i.e. "under provision of Bankruptcy Code dealing with postpetition claims, only holder of postpetition claim, as opposed to debtor, trustee, or other parties in interest, may file proof of claim". In re Roseboro, Bkrtcy. W.D.N.C. 1987, 77 B.R. 38. Therefore, respondents' agents original and amended proofs of claim are barred by virtue of the cited case law and 11 U.S.C. § 1305(a)(1). Therefore respondents' actions should be reviewed.

REASONS FOR GRANTING THE PETITION

I. THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT'S DECISION TO AFFIRM U.S. DISTRICT COURT'S DECISION IS PLAINLY ARBITRARY, CAPRICIOUS, ERRONEOUS, ILLEGAL, MATERIAL MISTAKES OF LAW, CONTRARY TO CONGRESSIONAL

INTENT, VIOLATES AND DENIES PETITIONERS 1ST, 5TH AND 14TH AMENDMENT RIGHTS, THREATENS AND REVERSES CONGRESSIONAL PUBLIC POLICY AND EVISCERATES THE PROTECTION CONGRESS ACCORDED PETITIONERS WHEN IT ENACTED 18 U.S.C. § 152(2), (3), (4), (5), 11 U.S.C. § 362(a)(1) AND (a)(6) AND LINES 8 THROUGH 14, RULES 17 AND 17(a) OF FEDERAL RULES OF CIVIL PROCEDURE.

a. Petitioner's complaint clearly shows that they pleaded U.S. District Court Jurisdiction by virtue of 18 U.S.C. § 152, where respondents willfully, knowingly and fraudulently conspired and collected federal income taxes in violations of 11 U.S.C. § 1305(a)(1) and (b), FRBP 3002(c), 11 U.S.C. § 362(a)(1) and (a)(6). Case law states that "U.S. District Court in district where bankruptcy was filed is court with jurisdiction for prosecution under 18 U.S.C. § 152, that it is not necessary to bring 18 U.S.C. § 152 action at location of actual concealment (see United States v. Schireson (1940, CA3 Pa) 116 F2d 881, 132 ALR 1157). The U.S. District Court abused its discretion by arbitrarily and capriciously failing to assume its legal jurisdiction under 18 U.S.C. § 152, 11 U.S.C. § 362(h), 18 U.S.C. § 3231 and 18 U.S.C. § 3237, on 3/18/94. U.S. Court of Appeals for the 11th Circuit, abused its discretion by affirming U.S. District Court's decision on 1/4/96. The cited U.S. Court of Appeals for the Eleventh Circuit's judicial act is illegal or is essentially irregular or prejudicial and materially harmful to the petitioners, including denial of freedom to petition for redress of grievances. The U.S. Supreme Court held that "Right to petition for redress of grievances is among most precious of liberty safeguard by Bill of Rights and this right is intimately connected both in origin and in purpose, with other First Amendment rights of free speech and free press (see United Mine Workers v. Illinois State Bar Assn. (1967) 389 US 217, 19 L Ed 2d 426, 88 S. Ct. 353, 42 Ohio Ops 2d 394, 66 BNA LRRM 2627, 56 CHHLC//12314). The arbitrary and capricious collecting of federal income taxes, approximately $14,250, in violation of FRBP 3002(c), 18 U.S.C. § 152, 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and (a)(6), is deprivation of property without due process of law, violation of 5th and 14th Amendments. The U.S. Supreme Court held that "deprivation of property without due process of law within meaning of Fourteenth Amendment occurs when it results from arbitrary exercise of power inconsistent with those settled usages and modes of proceeding existing in common and statute law of England before immigration of our ancestors, and which are shown not to have been unsuited to their civil and political condition by having been acted on by them after settlement of this country (see Tracy v. Ginzberg (1907) 205 US 170, 51L Ed 755, 27 S. Ct. 461). Therefore, this petition should be granted to determine whether U.S. Court of Appeals for the 11th Circuit's decision is without or in excess of its jurisdiction, illegal or is essentially irregular or prejudicial and materially harmful to the petitioners and to provide relief to petitioners.

b. Petitioners, as the 93-H-1318-N docket shows, filed on 1/10/94, 68 days prior to dismissal (3/18/94) a Motion to Amend their complaint, as authorized by Rule 17(a) of Federal Rules of Civil Procedure. U.S. District Court arbitrarily and capriciously failed to grant or deny petitioners' 1/10/94 Motion to Amend the Complaint, which added United States of America, as party defendant in Case #93-H-1318-N. On 3/18/94, U.S. District Court dismissed petitioners' case for not suing proper party defendant. The dismissal is contrary to lines 8 through 14, Rule 17(a)-Real Party in Interest of Federal Rules of Civil Procedure, which states that "no action shall be dismissed on grounds that it is not prosecuted in the names of the real party in interest until a reasonable time has been allowed after objection for ratification of commencement of the action by, or joinder or substitution of, the real party in interest; and such ratification, joinder, or substitution shall have the same effect as if the action had been commenced in the name of the real party in interest". Clearly, U.S. District Court violated petitioners' 1st, 5th, and 14th amendment rights. U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously affirmed U.S. District Court's decision on 1/4/96. Therefore, this petition should be granted to determine whether U.S. Court of Appeals for the 11th Circuit's decision is without or in excess of its jurisdiction, illegal or is essentially irregular or prejudicial and materially harmful to the petitioners and to provide relief to petitioners.

II. THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT'S DECISION TO AFFIRM U.S. DISTRICT COURT'S DECISION IS PLAINLY ARBITRARY, CAPRICIOUS, ERRONEOUS, ILLEGAL, MATERIAL MISTAKES OF LAW, CONTRARY TO CONGRESSIONAL INTENT, VIOLATES AND DENIES PETITIONERS' 1ST, 5TH AND 14TH AMENDMENT RIGHTS, THREATENS AND REVERSES CONGRESSIONAL PUBLIC POLICY AND EVISCERATES THE PROTECTION CONGRESS ACCORDED PETITIONERS WHEN IT EN ACTED 11 U.S.C. § 1305(a)(1) AND (b), 18 U.S.C. § 1001, 11 U.S.C. § 502(b)(1) and FRBP 3002(c).

a. Respondents, Secretary of Treasury, Commissioner of IRS, U.S. Attorney, U.S. Bankruptcy Chapter 13 Trustee and respondents' Internal Revenue Service agents-the governmental units, during the 11 U.S.C. § 362(a)(1) and (a)(6) automatic stay, 2/7/90 to 11/7/94, filed (6/14/90) and collected (3/7/90 to 7/25/90) a false and fraudulent original proof of claim, $21,760.06, and untimely filed (7/26/90), 36 days after 6/20/90 bar date expired, and collected (7/26/90 to 11/7/94) a false and fraudulent amended proof of claim for $56,500.02, in which approximately $14,250 was falsely, knowingly, and fraudulently collected. Petitioners' complaint clearly shows that they pleaded U.S. District Court jurisdiction by virtue of 18 U.S.C. § 1001, where respondents, Secretary of Treasury, Commissioner of IRS, U.S. Attorney, U.S. Bankruptcy Chapter 13 Trustee, respondents' Internal Revenue Service agents, governmental units, willfully, maliciously, intentionally, recklessly, illegally, knowingly, and fraudulently collected the false and fraudulent original and amended proof of claim, from 3/7/90 to 11/7/94. The U.S. Supreme Court held that "knowingly and fraudulently making a false oath or account in, or in relation to, any proceeding in bankruptcy, constitutes a punishable offense under former section 52 of title 11" (see Kowoloff v. U.S., C.C.A. Ill. 1912, 202 F475, cen den 33 S. Ct. 217, 226 U.S. 609, 57 L. Ed. 380 and Edelstein v. U.S., C.C.A. Minn. 1906, 149 F 636, 17 Am. Bankr. Rep. 649, Car den 27 S. Ct. 791, 205 U.S. 543, 51 L. Ed. 922). U.S. District Court had jurisdiction of 18 U.S.C. § 1001 violations by virtue of 18 U.S.C. § 3237, 18 U.S.C. § 3231 and 11 U.S.C. § 362(a)(1) and (a)(6) violations by virtue of 11 U.S.C. § 362(h). U.S. District Court abused its discretion and arbitrarily and capriciously dismissed petitioners' case on 3/18/94. U.S. Court of Appeals for the 11th Circuit abused its discretion and arbitrarily and capriciously affirmed U.S. District Court's decision to dismiss on 1/4/96, which violates petitioners' 1st, 5th and 14th amendment rights. Therefore, this petition should be granted to determine whether U.S. Court of Appeals for the 11th Circuit's decision is without or in excess of its jurisdiction, illegal, or is essentially irregular or prejudicial and materially harmful to the petitioners and to provide relief to petitioners.

b. Petitioners, as the 93-H-1318-N docket shows, filed on 1/10/94, 68 days prior to dismissal (3/18/94) a Motion to Amend their complaint, as authorized by Rule 17(a) of Federal Rules of Civil Procedure. U.S. District Court arbitrarily and capriciously failed to grant or deny petitioners' 1/10/94 Motion to Amend the Complaint, which added United States of America, as party defendant in Case #93-H-1318-N. On 3/18/94, U.S. District Court dismissed petitioners' case for not suing proper party defendant. The dismissal is contrary to lines 8 through 14, Rule 17(a)-Real Party in Interest of Federal Rules of Civil Procedure, which states that "no action shall be dismissed on grounds that it is not prosecuted in the names of the real party in interest until a reasonable time has been allowed after objection for ratification of commencement of the action by, or joinder or substitution of, the real party in interest; and such ratification, joinder, or substitution shall have the same effect as if the action had been commenced in the name of the real party in interest". U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously affirmed U.S. District Court's decision on 1/4/96. Therefore, this petition should be granted to determine whether U.S. Court of Appeals for the 11th Circuit's decision is without or in excess of its jurisdiction, illegal or is essentially irregular or prejudicial and materially harmful to the petitioners and to provide relief to petitioners.

c. The original and amended proofs of claim are false, fraudulent, illegal, improper and untimely, violating 11 U.S.C. § 1305(a)(1), 18 U.S.C. § 1001, FRBP 3002(c) and 11 U.S.C. § 502(b)(1).

d. U.S. Bankruptcy Court erred in not disallowing the entire amended proof of claim, $56,500.02 as required by FRBP 3002(c) and 11 U.S.C. § 502(b)(1), because the claim is unenforceable against debtors and property of the debtors due to fraud, untimeliness and falseness, statute of limitation 11 U.S.C. § 1305(a)(1), 18 U.S.C. § 152 and 1001, and 26 U.S.C. § 7214 violations. U.S. Court of Appeals for the 11th Circuit abused its discretion by affirming U.S. District Court's dismissal decisions on 3/18/94. Therefore, the decision to allow $21,760.06 of the illegal, untimely, false, improper and fraudulent amended proof of claim should be reviewed (11 U.S.C. § 502(j)).

III. THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT'S DECISION TO AFFIRM U.S. DISTRICT COURT'S DECISION IS PLAINLY ARBITRARY, CAPRICIOUS, ERRONEOUS, ILLEGAL, MATERIAL

MISTAKES OF LAW, CONTRARY TO CONGRESSIONAL INTENT, DENIED PETITIONERS' 1ST, 5TH AND 14TH AMENDMENT RIGHTS, THREATENS AND REVERSES CONGRESSIONAL PUBLIC POLICY AND EVISCERATES THE PROTECTION CONGRESS ACCORDED PETITIONERS WHEN IT ENACTED 28 U.S.C. § 1346(a)(1), 11 U.S.C. § 1305(a)(1) AND (b), 26 U.S.C. § 7214(a)(1), (a)(2) AND(a)(7), 26 U.S.C. § 6501(a) and 7433, AND 11 U.S.C. § 106(a)(1) AND (b) and 26 U.S.C. § 6502 .

a. Paragraph 2, lines one (1) to five (5) of U.S. District Court's order, Appendix 6, filed 3/18/94, states that "This court lacks jurisdiction to entertain actions for recovery of any internal revenue tax or penalty unless the taxpayer has paid the amount of the tax assessment in full and also has filed a timely claim for refund with the Internal Revenue Service".

b. On 2/7/90, petitioners filed a Chapter 13 petition for period 2/7/90 to 11/7/94. Respondents, Secretary of Treasury, Commissioner of IRS, U.S. Attorney, U.S. Bankruptcy Chapter 13 trustee, and respondents' Internal Revenue Service agents-governmental units, illegally, intentionally, recklessly, knowingly, willfully and fraudulently filed (6/14/90) and collected (3/7/90 to 7/25/90) a false and fraudulent original proof of claim, $21,760.06, and untimely filed (7/26/90) and collected (7/26/90 to 11/7/94) a false and fraudulent amended proof of claim, $56,500.02, collecting approximately $14,250, in violation of 11 U.S.C. § 726(a)(1), 11 U.S.C. § 502(b)(1), FRBP 3002(c), 18 U.S.C. § 152 and 1001, 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 362(a)(1) and (a)(6) automatic stay.

c. Case law states that "Internal Revenue Service (IRS), by filing proof of claim in Chapter 13 proceeding, was deemed to have waived its sovereign immunity with respect to that claim, and thus could be held liable for willful violation of stay arising out of its postpetition collection attempt, even though debtors' claim for damages arose after confirmation of plan for discharge of their debts" (see In re Price, N.D. Ill. 1991, 130 B.R. 259). Therefore, in petitioners' case, Secretary of Treasury, Commissioner of IRS, U.S. Attorney and U.S. Bankruptcy Chapter 13 trustee, Internal Revenue Service-governmental units, are liable for fraudulently, willfully and knowingly violating 11 U.S.C. § 362(a)(1) and (a)(6), the automatic stay and FRBP 3002(c), 18 U.S.C. § 152 and 1001, 11 U.S.C. § 1305(a)(1) and (b).

d. Case law states that, "waiver of sovereign immunity with respect to claims against the United States applies when claims against the United States is property of estate, when United States has filed claim against estate, and when claim arises out of same transaction or occurrence giving rise to United States' claim" (see In re Malmart Mortgage Co., Inc., Bkrtcy. D. Mass. 1989, 109 B.R. 1). Consequently, the United States and the other governmental units previously cited are liable. Petitioners filed civil action 93-H-1318-N on 11/1/93. U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously affirmed U.S. District Court's dismissal on 1/4/96.

e. Case law states that "waiver of sovereign immunity contained in Bankruptcy Code may be asserted by claimant in Bankruptcy Court or district court, of which bankruptcy court is a unit (see Anderson v. Federal Deposit Ins. Corp., C.A. 4 (S.C.) 1990, 918 F2d 1139). Petitioners filed civil action 93-H-1318-N on 11/1/93. U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously affirmed U.S. District Court's dismissal on 1/4/96.

f. On 11/1/93, petitioners, under duress for Internal Revenue Service, collecting (from 3/7/90 to 11/7/94) false and fraudulent proofs of claims for federal income taxes, in violation of 11 U.S.C. § 362(a)(1) and (a)(6); 11 U.S.C. § 1305(a)(1) and (b); 26 U.S.C. § 7214(a)(1), (a)(2), (a)(7); 26 U.S.C. § 6503(h); 26 U.S.C. § 6501(a); 18 U.S.C. § 1001; and 18 U.S.C. § 152(2), (3), (4) and (5), and in PROTEST filed Civil Action 93-H-1318-N, as authorized by 26 U.S.C. § 7422(b), 28 U.S.C. § 1346(a)(1).

11 U.S.C. § 362(h), 26 U.S.C. § 7433(a), 18 U.S.C. § 3231 and 18 U.S.C. § 3237. U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously affirmed U.S. District Court's dismissal on 1/4/96.

g. Case law states that "By statutes authorizing suits for tax refunds, United States waived its sovereign immunity from suit and did away with necessity of payment under protest in all actions for the recovery of taxes, but no statute enlarged collectors common-law liability to suit; taxpayer had common-law right recognized by statute to sue collector in Court of United States for recovery of taxes wrongfully collected" (see Howard v. United States (1942, CA 5 La) 125 F2986, 42-1 USTC//10134, 28 AFTR 1198).

h. Petitioners, as the 93-H-1318-N docket shows, filed on 1/10/94, 68 days prior to dismissal (3/18/94) a Motion to Amend their complaint, as authorized by Rule 17(a) of Federal Rules of Civil Procedure. U.S. District Court arbitrarily and capriciously failed to grant or deny petitioners' 1/10/94 Motion to Amend the Complaint, which added United States of America as party defendant in Case #93-H-1318-N. On 3/18/94, U.S. District Court dismissed petitioners' case for not suing proper party defendant. The dismissal is contrary to lines 8 through 14, Rule 17(a)-Real Party in Interest of Federal Rules of Civil Procedure, which states that "no action shall be dismissed on grounds that it is not prosecuted in the names of the real party in interest until a reasonable time has been allowed after objection for ratification of commencement of the action by, or joinder or substitution of, the real party in interest; and such ratification, joinder, or substitution shall have the same effect as if the action had been commenced in the name of the real party in interest". U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously affirmed U.S. District Court's decision on 1/4/96. Therefore, this petition should be granted to determine whether U.S. Court of Appeals for the 11th Circuit's decision is without or in excess of its jurisdiction, illegal or is essentially irregular or prejudicial and materially harmful to the petitioners and to provide relief to petitioners.

i. The facts of this case unequivocally show that U.S. District Court arbitrarily and capriciously dismissed petitioners' case on 3/18/94. U.S. Court of Appeals for the 11th Circuit arbitrarily and capriciously affirmed U.S. District Court's decision on 1/4/96. Therefore, this petition should be granted to determine whether U.S. Court of Appeals for the 11th Circuit's decision is without or in excess of its jurisdiction, illegal or is essentially irregular or prejudicial and materially harmful to the petitioners and provide relief to petitioners.

IV. THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT'S DECISION TO DENY THE FILING OF PETITIONERS' PETITION FOR REHEARING UNLESS: 1) THEIR 13-1/2 PAGE PETITION IS REDUCED TO 15 PAGES; 2) REMOVAL OF ALL EXHIBITS, ADDENDA OR OTHER MATERIALS FROM THE PETITION FOR REHEARING; INCLUDING EXHIBITS #11, 17, 18, 19, 20, 21, 22 AND 23 (EVIDENCE OF CIVIL AND CRIMINAL OFFENSES PERPETRATED UPON PETITIONERS BY GOVERNMENT EMPLOYEES AND OFFICERS-GOVERNMENTAL UNITS) AND 3) PETITION BE FILED BY 3/26/96, IS PLAINLY ARBITRARY, CAPRICIOUS, ERRONEOUS, OBSTRUCTION OF JUSTICE, ILLEGAL, MATERIAL MISTAKES OF LAW, DENIAL OF PETITIONERS 1ST. 5TH AND 14TH AMENDMENT RIGHTS, ABUSE OF DISCRETION, MISCARRIAGE OF JUSTICE, THREATENS AND REVERSES CONGRESSIONAL PUBLIC POLICY, AND EVISCERATES THE PROTECTION CONGRESS ACCORDS PETITIONERS WHEN IT ENACTED 18 U.S.C. § 1503, 18 U.S.C. § 152(2), (3), (4), AND 5), 18 U.S.C. § 1951, 11 U.S.C. § 106(a)(1) and (b); 26 U.S.C. § 7422(b), 18 U.S.C. § 3057(a) AND (b), RULE 3002(c) OF FEDERAL RULES OF

BANKRUPTCY PROCEDURE, 26 U.S.C. § 6501(a) and 7433(a), 11 U.S.C. § 1327(a), 28 U.S.C. § 1334 (a) AND (b), 11 U.S.C. § 1305(a)(1) and (b), 11 U.S.C. § 502(b)(1); 42 U.S.C. § 1981, 1982, 1983, 1985(2) AND (3), 1986, 1987, AND 1988; 11 U.S.C. § 362(a)(1) AND (a)(6); 11 U.S.C. § 726 (a)(1),; 11 U.S.C. § 1141(a); 11 U.S.C. § 1143; 11 U.S.C. § 1205(b)(4); 11 U.S.C. § 105; 18 U.S.C. § 2, 3, AND 4; 18 U.S.C. § 1961(1)(A), (1)(B) AND (1)(D), 18 U.S.C. § 1951 (EXTORTION); 18 U.S.C. § 1513(RETALIATION); 11 U.S.C. § 525; 18 U.S.C. § 1001; 26 U.S.C. § 7214(a)(1), (a)(2) AND (a)(7); 28 U.S.C. § 1343(a)(1), (a)(2) AND (a)(4), FREEDOM TO PETITION FOR REDRESS (1ST AMENDMENT), DEPRIVATION OF PROPERTY WITHOUT DUE PROCESS OF LAW (5TH AMENDMENT), EQUAL PROTECTION UNDER THE LAW (14TH AMENDMENT), FRAP 31(b), 32(a), 40 AND 40(b).

a. The regulatory, statutory and constitutional authorities, cited in paragraph IV above, have been violated and the related civil and criminal offenses have been perpetrated upon petitioners, violating and denying petitioners' civil rights, statutory rights and constitutional rights, resulting in more than $14,250 for federal income taxes being knowingly, fraudulently, recklessly, willfully, conspiratorially, EXTORTED and COLLECTED from petitioners during their Chapter 13 pendency, 2/7/90 to 11/7/94, in violation of FRBP 3002(c), 18 U.S.C. § 245, 11 U.S.C. § 502(b)(1), 11 U.S.C. § 1305(a)(1) and (b), 18 U.S.C. § 1513 (b)(2) (Retaliation), 11 U.S.C. § 362(a)(1) and (a)(6) automatic stay, by respondents, Secretary of Treasury, Commissioner of IRS, U.S. Attorney, U.S. Bankruptcy Chapter 13 trustee and respondents' agents-governmental units, from 3/7/90 to 11/7/94, while petitioners sought to put their financial affairs in order.

b. United States Court of Appeals for the 11th Circuit, by its Order of 3/12/96, Appendices 3, 4, 9 and 10, has suppressed the evidence of the civil offenses and criminal offenses of the government officers and employees (see exhibits 11, 17, 18, 19, 20, 21, 22 and 23 of Appendices 60 & 61) by ordering it removed from petitioners' Rehearing Petition, as a condition to FILE the petition, although punishable 18 U.S.C. § 152 and 1001 violations and jurisdiction was pleaded on petitioners' complaint. Therefore, this petition should be granted to determine whether U.S. Court of Appeals for the 11th Circuit's decision is without or in excess of its jurisdiction, illegal, obstruction of justice, unconstitutional, abuse of discretion, or is essentially irregular or prejudicial and materially harmful to petitioners and to provide relief to petitioners.

V. THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT'S DECISIONS CANNOT BE RECONCILED WITH OTHER DECISIONS MADE BY THE TEN (10) OTHER CIRCUITS WITH RESPECT TO ASSUMING JURISDICTION OF 18 U.S.C. § 152, 18 U.S.C. § 1000 AND 28 U.S.C. § 1346(a)(1) CASES AND ABUSE OF DISCRETION IN ACCEPTING STATUTORILY LEGAL PETITIONS FOR REHEARING, AS AUTHORIZED BY FRAP 31, 32 AND 40.

a. Shepherd's's United States Citations show that:

1. All the circuits processed 18 U.S.C. § 152 cases related to bankruptcy (i.e. BRW).

2. Only the seventh circuit had processed an 18 U.S.C. § 1001 case related to bankruptcy (i.e. BRW).

3. Only the second circuit and seventh circuit had processed a 28 U.S.C. § 1346(a)(1) case related to bankruptcy (i.e. BRW). b. Petitioners did not locate any evidence relative to abuse of discretion in accepting statutorily legal petitions for rehearing, as authorized by FRAP 31, 32 and 40. The conflicts between the United States Court of Appeals for the Eleventh Circuit, Second Circuit Court of Appeals, Seventh Circuit Court of Appeals, and various other Circuit courts, coupled with the importance of the issues, including extortion of

more than $14,250 in federal income taxes from petitioners' warrants review by this Court.

CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,
Raymond Jackson
Raymond Jackson, Counsel of Record
Rogers Mae Jackson
Rogers Mae Jackson
225 Conrad Street
Montgomery, Alabama 36110 3/25/96

IN THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT

No. 94-6766
Non-Argument Calendar

D.C. Docket No. CV-93-H-1318-N

RAYMOND JACKSON,)
ROGERS MAE JACKSON,) CIVIL
PLAINTIFFS-APPELLANTS,) DIVISION
V.)
LLOYD BENTSEN, SECRETARY)NO. 94-6766
OF TREASURY,)
DEFENDANT-APPELLEE.)(UNDER SEAL)
) (Filed
) Jan. 4,
1996)

Appeal from the United States District Court
for the Middle District of Alabama

Before TJOFLAT, Chief Judge, HATCHETT and CARNES, Circuit Judges.

PER CURIAM:

Raymond and Rogers Mae Jackson filed a civil complaint pursuant to 28 U.S.C. § 1346(a)(1). They appealed from the District Court's dismissal of that complaint, or depending upon resolution of a jurisdictional issue, from the District Court's dismissal of their motion for a new trial. Having read the briefs and considered the pertinent parts of the record, we conclude that decision of the jurisdictional issue is not necessary to disposition of this appeal.

Assuming the notice of appeal was timely, we hold that the Jacksons' civil complaint was properly dismissed. Assuming the dismissal of the motion for a new trial is what is before us, we hold that the district court did not err in that respect either.

AFFIRMED.

DATED: JANUARY 4, 1996

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 94-6766

RAYMOND JACKSON,)
ROGERS MAE JACKSON,) CIVIL
PLAINTIFFS-APPELLANTS,) DIVISION
V.)
LLOYD BENTSEN, SECRETARY) NO. 94-6766
OF TREASURY,)
DEFENDANT-APPELLEE.) (UNDER SEAL)
) (Filed
) Jan. 4, 1996)

Appeal from the United States District Court
for the Middle District of Alabama

ORDER:

Appellants' motion for entry of judgment is DENIED

AS MOOT.

/s/ Ed Carnes
United States Circuit Judge

DATED: JANUARY 4, 1996

IN THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT

No. 94-6766

RAYMOND JACKSON,)
ROGERS MAE JACKSON,) CIVIL
PLAINTIFFS-APPELLANTS,) DIVISION
V.)
LLOYD BENTSEN, SECRETARY)NO. 94-6766
OF TREASURY,)
DEFENDANT-APPELLEE.) (UNDER SEAL)
) (Filed
) Mar 12, 1996)

On Appeal from the United States District Court
for the Middle District of Alabama

ORDER:

Appellants' "Response to U.S. Court of Appeals for the Eleventh Circuit's Allegation...," construed as a motion to accept

Appellants' rehearing petition as is, is DENIED. Appellants are ORDERED to file a rehearing petition not in excess of 15 pages within 14 days of the date of this order. Appellants are further ORDERED not to attach any exhibits, addenda or other materials to their rehearing petition.

s/s Ed Carnes, United States Circuit Judge
DATED: MARCH 12, 1996

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 94-6766

RAYMOND JACKSON,)
ROGERS MAE JACKSON,) CIVIL
PLAINTIFFS-APPELLANTS,) DIVISION
V.)
LLOYD BENTSEN, SECRETARY) NO. 94-6766
OF TREASURY,)
DEFENDANT-APPELLEE.) (UNDER
SEAL)
) (Filed
) Jun 02,
1995)

On Appeal from the United States District Court
for the Middle District of Alabama

BEFORE: KRAVITCH, COX and DUBINA, Circuit Judges.

BY THE COURT:

Appellants' motion for relief from judgment is DENIED WITHOUT PREJUDICE to renewal in the district court.
DATED: JUNE 2, 1995

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

RAYMOND JACKSON,	)	
ROGERS MAE JACKSON,	)	CIVIL ACTION
Plaintiffs	)	NO. 93-H-1318-N
	)	
V.	)	
LLOYD BENTSEN, as Secretary	)	
of the Treasury of the	)	
United States of America	)	(UNDER SEAL)
	)	(Mar 18,
Defendant	)	1994)

ORDER

This Court has considered defendant's motion to dismiss and plaintiffs' objection to said motion. For the following reasons, this case is due to be and is hereby DISMISSED.

1. The proper party defendant to such a claim as plaintiffs seek to bring in this Court is the United States of America, not Lloyd Bentsen.

2. This Court lacks jurisdiction to entertain actions for recovery of any internal revenue tax or penalty unless the taxpayer has paid the amount of the tax assessment in full and also has filed a timely claim for refund with the Internal Revenue Service. Plaintiffs' complaint makes clear that they are seeking a refund of taxes, interest and penalty which are allegedly "due" rather than paid. Plaintiffs have filed a brief opposing the motion to dismiss, but again do not assert such payment, nor do they

claim that they have filed any claim for refund with the Internal Revenue Service. The claims filed by the United States in the bankruptcy court are subject to challenge in said court. Plaintiffs cannot, by calling such a challenge a refund suit, create jurisdiction in this court.

DONE this 18th day of March, 1994.

/s/ Truman Hobbs, UNITED STATES DISTRICT JUDGE
DATED: MARCH 18, 1994

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

RAYMOND JACKSON,)
ROGERS MAE JACKSON,) CIVIL ACTION
Plaintiffs) NO. 93-H-1318-N
)
V.)
LLOYD BENTSEN, SECRETARY)
of the Treasury of the)
United States of America.) (EOD
) Apr 8,
Defendant) 1994)

ORDER

On March 18, 1994, this Court dismissed plaintiffs' suit because (1) plaintiffs had sued the Secretary of the Treasury rather than the United States and (2) the Court lacked jurisdiction to entertain actions for a tax refund unless the taxpayer had paid the amount of the tax assessment in full. On March 21, 1994, plaintiffs filed "Objections to Opposition of United States to Plaintiffs' Motion to Amend Complaint," and on March 28, 1994, plaintiffs filed a motion to amend complaint. Plaintiffs' motion to amend their complaint sought to add the United States as a party defendant. Plaintiffs also sought to re-argue that their suit is for fraud and extortion by the Internal Revenue Service in that the IRS is seeking to collect a wrongful tax assessment of $9,771.02 from plaintiffs which is a "fraudulent, arbitrary, malicious abuse of power". However plaintiffs describe the conduct and assessment of the IRS, this Court does not have jurisdiction to entertain this suit for the reasons hereinbefore stated. Plaintiffs can challenge the assessment in the United States Bankruptcy Court which has before it the IRS claim.

The motions of plaintiffs filed subsequent to the dismissal of this suit are DENIED.

DONE this eighth day of April, 1994.

/s/ Truman Hobbs, UNITED STATES DISTRICT JUDGE
DATE: APRIL 8, 1994

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

RAYMOND JACKSON;	)	
ROGERS MAE JACKSON,	)	CIVIL ACTION
Plaintiffs	)	NO. 93-H-1318-N
	)	
V.	)	
LLOYD BENTSEN, Secretary	)	
of the Treasury of the	)	
United States of America	)	(UNDER SEAL)
Defendant	)	

ORDER

On April 25, 1994, plaintiffs filed a motion to amend their complaint and "make additional findings of facts." This Court previously on March 18, 1994 had granted defendant's motion to dismiss CA No. 1318-N for the reasons stated in said order. On March 21, 1994, plaintiffs filed objections "to opposition of United States to Plaintiffs' Motion to Amend Complaint. In response thereto this Court issued a second order on April 8, 1994 advising plaintiffs that this case had been dismissed on March 18, 1994. This Court appropriately cannot entertain plaintiffs' motions filed on April 25, 1994, as plaintiffs were previously advised that a final order had been entered on march 18, 1994.

DONE this 9th day of June, 1994.

/s/ Truman Hobbs, UNITED STATES DISTRICT JUDGE
DATE: JUNE 9, 1994

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

RAYMOND JACKSON,	)	
ROGERS MAE JACKSON,	)	CIVIL ACTION
Plaintiffs	)	NO. 93-H-1318-N
	)	
V.	)	
LLOYD BENTSEN, as	)	
Secretary of the Treasury	)	
United States of America.	)	(UNDER SEAL)
Defendant	)	(Aug 1,
	)	1994)

ORDER

On July 21, 1994, plaintiffs filed a motion styled Motion for a New Trial. This Court cannot entertain plaintiffs' motion filed on July 21, 1994, as a final order dismissing plaintiffs' complaint was issued on March 18, 1994. See Federal Rule of Civil Procedure 59(b). Plaintiffs' motion on July 21 is dismissed.

DONE this 1st day of August, 1994.

/s/ Truman Hobbs, UNITED STATES DISTRICT JUDGE
DATED: AUGUST 1, 1994

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 94-6766

RAYMOND JACKSON,	)	
ROGERS MAE JACKSON,	)	CIVIL ACTION
PLAINTIFFS-APPELLANTS,	)	NO. 93-H-1318-N
	)	
V.	)	
LLOYD BENTSEN, SECRETARY	)	
OF TREASURY,	)	
DEFENDANT-APPELLEE.	)	(UNDER SEAL
	)	Mar 12,
	)	1996)

On Appeal from the United States District Court for the
Middle District of Alabama

ORDER:

Appellants' "Response to U.S. Court of Appeals for the Eleventh Circuit's Allegation...," construed as a motion to accept Appellants' rehearing petition as is, is DENIED. Appellants are ORDERED to file a rehearing petition not in excess of 15 pages within 14 days of the date of this order. Appellants are further ORDERED not to attach any exhibits, addenda or other materials to their rehearing petition.

/s/ Ed Carnes, UNITED STATES CIRCUIT JUDGE
DATED: MARCH 12, 1996

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 94-6766
Non-Argument Calendar

D.C. Docket No. CV-93-H-1318-N

RAYMOND JACKSON,)
ROGERS MAE JACKSON,) CIVIL ACTION
PLAINTIFFS-APPELLANTS,) NO. 93-H-1318-N
)
V.)
LLOYD BENTSEN, SECRETARY)
OF TREASURY,)
DEFENDANT-APPELLEE.) (UNDER SEAL
) Jan 4,
) 1996)

Appeal from the United States District Court for the
Middle District of Alabama

Before TJOFLAT, Chief Judge, HATCHETT and CARNES, Circuit Judges.

JUDGMENT

This cause came to be heard on the transcript of the record from the United States District Court for the Middle District of Alabama, and was taken under submission by the Court upon the record and briefs on file, pursuant to Eleventh

Circuit Rule 34-3;

UPON CONSIDERATION WHEREOF, it is now hereby ordered and adjudged by this Court that the order of the said District Court appealed from in this cause be and the same is hereby AFFIRMED;

If is further ordered that plaintiffs-appellants pay defendant-appellee the costs on appeal to be taxed by the Clerk of this Court.

Entered: January 4, 1996
For the Court: Miguel J. Cortez, Clerk
By: Matt Davidson, Deputy Clerk
ISSUED AS MANDATE: 4/8/96

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

11 U.S.C. § 106. Waiver of sovereign immunity, provides:

(a) Notwithstanding an assertion of sovereign immunity, sovereign immunity is abrogated as to a government unit to the extent set forth in this section with respect to the following:

(1) Sections 105, 106, 107, 108, 303, 346, 362, 363, 364, 365, 366, 502, 503, 505, 506, 510, 522, 523, 524, 525, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 722, 724, 726, 728, 744, 749, 764, 901, 922, 926, 928, 929, 944, 1107, 1141, 1142, 1143, 1146, 1201, 1203, 1205, 1206, 1227, 1231, 1301, 1303, 1305 and 1327 of this title.

(2) The Court may hear and determine any issue arising with respect to the application of such sections to governmental units.

(3) The Court may issue against a governmental unit an order, process, or judgment under such sections or the Federal Rules of Bankruptcy Procedure, including an order or judgment awarding a money recovery, but not including an award of punitive damages. Such order or judgment for costs or fees

under this title or the Federal Rules of Bankruptcy Procedure against any governmental unit shall be consistent with the provisions and limitations of 28 U.S.C. § 2412(d)(2)(A).

(4) The enforcement of any such order, process, or judgment against any governmental unit shall be consistent with appropriate nonbankruptcy law applicable to such governmental unit and, in the case of a money judgment against the United States, shall be paid as if it is a judgment rendered by a district court of the United States.

(5) Nothing in this section shall create any substantive claim for relief or cause of action not otherwise existing under this title, the Federal Rules of Bankruptcy Procedure, or non-bankruptcy law.

(b) A governmental unit that has filed a proof of claim in the case is deemed to have waived sovereign immunity with respect to a claim against such governmental unit that is property of the estate and that arose out of the same transaction or occurrence out of which the claim of such government unit arose.

(c) Notwithstanding any assertion of sovereign immunity by a governmental unit, there shall be offset against a claim or interest of a governmental unit any claim against such governmental unit that is property of the estate.

11 U.S.C. § 362(a)(1) provides:

Except as provided in subsection (b) of this section, a petition filed under Section 301, 302, or 303 of this title, or an application filed under section 5(a)(3) of the Securities Investor Protection Act of 1970 (15 U.S.C. § 78eee(a)(3)), operates as a stay, applicable to all entities, of (1) the commencement or continuation, including the issuance or employment of process, of a judicial, administrative, or other action or proceeding against the debtor that was or could have been commenced before the commencement of the case under this title, or to recover a claim against the debtor that arose before the commencement of the case under this title.

11 U.S.C. § 362(a)(6) provides:

Except as provided in subsection (b) of this section, a petition filed under section 301, 302 or 303 of this title, or an application filed under 5(a)(3) of the Securities Investor Protection Act of 1970 (15 U.S.C. § 78eee(a)(3)), operates as a stay, applicable to all entities of (6) any act to collect, assess, or recover a claim against the debtor that arose before the commencement of the case under this title.

26 U.S.C. § 7422(b) provides:

Such suit or proceeding may be maintained whether or not such tax, penalty, or sum has been paid under protest or duress.

28 U.S.C. § 1346(a)(1) provides:

The district courts shall have original jurisdiction, concurrent with the United States Court of Federal Claims of: (1) any civil action against the United States for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority or any sum alleged to have been excessive or in any manner wrongfully collected under the internal-revenue laws.

18 U.S.C. § 1001 provides:

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined under this title or imprisoned not more than five years, or both.

18 U.S.C. § 152(2) provides:

A person who knowingly and fraudulently makes a false oath or account in or in relation to any case under title 11 shall be fined not more than $5000, imprisoned not more than 5 years, or both.

18 U.S.C. § 152(3) provides:

A person who knowingly and fraudulently makes a false declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, in or in relation to any case under title 11, shall be fined not more than $5000, imprisoned not more than 5 years, or both. 18 U.S.C. § 152(4) provides:

A person who knowingly and fraudulently presents any false claim for proof against the estate of a debtor, or uses any such claim in any case under title 11, in a personal capacity or as or through on agent, proxy, or attorney, shall be fined not more than $5000, imprisoned not more than 5 years or both.

18 U.S.C. § 152(5) provides:

A person who knowingly and fraudulently receives any material amount of property from a debtor after the filing of a case under title 11, with intent to defeat the provisions of title 11, shall be fined not more than $5000, imprisoned not more than 5 years, or both.

18 U.S.C. § 3057(a), provides:

Any judge, receiver or trustee having reasonable grounds for believing that any violation under Chapter 9 (i.e. Bankruptcy, 18 U.S.C. § 152) of this title or other laws of the United States relating to insolvent debtors, receiverships or reorganization plans has been committed, or that an investigation should be had in connection therewith, shall report to the appropriate United States attorney all the facts and circumstances of the case, the names of the witnesses and the offense or offenses believed to have been committed. Where one of such officers has made such report, the others need not do so. 18 U.S.C. § 3057(b) provides:

The United States attorney thereupon shall inquire into the facts and report thereon to the referee, and if it appears probable that any such offense has been committed, shall without delay, present the matter to the grand jury, unless upon inquiry and examination he decides that the ends of public justice do not require investigation or prosecution, in which case he shall report the facts to the Attorney General for his direction.

Rule 3002(c) of Federal Rules of Bankruptcy Procedure provides:

In a Chapter 7 liquidation, Chapter 12 family farmer's debt adjustment, or Chapter 13 individual's debt adjustment case, a proof of claim shall be filed within 90 days after the first date set for the meeting of creditors called pursuant to 11 U.S.C. § 341(a).

26 U.S.C. § 7422(a) provides:

No suit or proceeding shall be maintained in any Court for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Secretary, according to the provisions of law in that regard, and the regulations of the Secretary established in pursuance thereof.

26 U.S.C. § 7433(a) provides:

If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally disregards any provision of this title, or any regulation promulgated under this title, such taxpayers may bring a civil action for damages against the United States in a district court of the United States. Except as provided in 26 U.S.C. § 7432, such civil action shall be the exclusive remedy for recovering damages resulting from such actions.

28 U.S.C. § 1340 provides:

The district courts shall have original jurisdiction of any civil action arising under any Act of Congress providing for internal revenue, or revenue from imports or tonnage except matters within the jurisdiction of the Court of International

Trade.

11 U.S.C. § 1327(a) provides:

The provisions of a confirmed plan bind the debtor and each creditor, whether or not the claim of such creditor is provided for by the plan, and whether or not such creditor has objected to, has accepted, or has rejected the plan.

18 U.S.C. § 3231 provides:

The district courts of the United States shall have original jurisdiction, exclusive of the courts of the States, of all offenses against the laws of the United States. Nothing in this title shall be held to take away or impair the jurisdiction of the courts of the several States under the laws thereof.

28 U.S.C. § 1334(a) provides:

Except as provided in subsection (b) of this section, the district courts shall have original and exclusive jurisdiction of all cases under title 11.

28 U.S.C. § 1334(b) provides:

Notwithstanding any Act of Congress that confers exclusive jurisdiction on a court or courts other than district courts, the district courts shall have original but not exclusive jurisdiction of all civil proceedings arising under title 11, or arising in or related to cases under title 11.

18 U.S.C. § 402 provides:

Any person, corporation or association willfully disobeying any lawful writ, process, order, rule, decree, or command of any district court of the United States or any court of the District of Columbia, by doing any act or thing therein, or thereby forbidden, if the act or thing so done be of such character as to constitute also a criminal offense under any statue of the United States or under the laws of any State in which the act was committed, shall be prosecuted for such contempt as provided in 18 U.S.C. § 3691 of this title and shall be punished by a fine under this title or imprisonment or both.

26 U.S.C. § 7214 (a)(1), (a)(2), (a)(3), and (a)(7) provides

(a)(1): Any officer or employee of the United States acting in connection with any revenue law of the United States-who is guilty of any extortion or willful oppression under color of law; or

(a)(2): Who knowingly demands other or greater sum than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(a)(3): Who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(a)(7): Who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than $10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

11 U.S.C. § 1305(a)(1) and (b), filing and allowance of post-petition claims, provides:

(a)(1): A proof of claim may be filed by any entity that holds a claim against the debtor (1) for taxes that become payable to a governmental unit while the case is pending.

(b): Except as provided in subsection (c) of this section, a claim filed under subsection (a) of this section shall be allowed or disallowed under section 502 of this title, but shall be determined as of the date such claim arises, and shall be allowed under section 502(a), 502(b), or 502(c) of this title, or disallowed under section 502(d) or 502(e) of this title, the same as if such claim had arisen before the date of the filing of the petition.

26 U.S.C. § 6503(h). Cases under title 11 of the United States Code provides:

The running of the period of limitations provided in section 6501 and 6502 on the making of assessments or collection shall, in a case under title 11 of the United Code, be suspended for the period during which the Secretary is prohibited by reason of such case from making the assessment or from collecting and

(1) for assessment, 60 days thereafter, and

(2) for collection, 6 months thereafter.

11 U.S.C. § 502(a) and (b)(1) provides:

(a): A claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest, including a creditor of a general partner in a partnership that is a debtor in a case under Chapter 7 of this title, objects.

(b)(1): Except as provided in subsections (e)(2), (f), (g), (h), and (i) of this section, if such objection to a claim is made, the court, after notice and a hearing, shall determine the amount of such claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that

(1) Such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured.

11 U.S.C. § 301. Voluntary Cases, provides:

A voluntary case under a chapter of this title is commenced by the filing with the bankruptcy court of a petition under such chapter by an entity that may be a debtor under such chapter. The commencement of a voluntary cases under a chapter of this title constitutes an order for relief under such chapter.

11 U.S.C. § 302 Joint Cases provides:

(a) A joint case under a chapter of this title is commenced by the filing with the bankruptcy court of a single petition under such chapter by an individual that may be a debtor under such chapter and such individual's spouse. The commencement of a joint case under a chapter of this title constitutes an order for relief under such chapter.

(b) After the commencement of a joint case, the court shall determine the extent, if any, to which the debtor's estates shall be consolidated.

42 U.S.C. § 1981. Equal Rights under the Law, provides:

All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contact, to sue, by parties, give evidence, and to the full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white citizens, and shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.

42 U.S.C. § 1982. Property Rights of Citizens, provides:

All citizens of the United States shall have the same right, in every State and Territory, as is enjoyed by white citizens thereof to inherit, purchase, lease, sell, hold, and convey real and personal property.

42 U.S.C. § 1983. Civil Action for Deprivation of Rights, provides:

Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or District of Columbia, subjects, or causes to be subjected, any citizen of the United or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.

42 U.S.C. § 1985(2) and (3). Conspiracy to Interfere with Civil Rights, provides:

(2) Obstructing justice; intimidating party, witness, or juror. If two or more persons in any State or Territory conspire

to deter, by force, intimidation, or threat, any party or witness in any court of the United States from attending such Court, or from testifying to any matter pending therein, freely, fully, and truthfully, or to injure such party or witness in his person or property on account of his having so attended or testified, or to influence the verdict, presentment, or indictment of any grand or petit juror in any such court, or to injure such juror in his person or property on account of any verdict, presentment, or indictment lawfully assented to by him, or of his being or having been such juror; or if two or more persons conspire for the purpose of impeding, hindering, obstructing, or defeating, in any manner, the due course of justice in any State or Territory, with intent to deny to any citizen the equal protection of the laws, or to injure him or his property for lawfully enforcing, or attempting to enforce, the right of any person, or class of persons, to the equal protection of the laws.

(3) Depriving persons of rights or privileges. If two or more persons in any State or Territory conspire or go in disguise on the highway or on the premises of another, for the purpose of depriving, either directly or indirectly, any person or class of persons of the equal protection of the laws, or of equal privileges and immunities under the laws; or for the purpose of preventing or hindering the constituted authorities of any State or Territory from giving or securing to all persons within such State or Territory the equal protection of the laws; or if two or more persons conspire to prevent by force, intimidation, or threat, any citizen who is lawfully entitled to vote, from giving his support or advocacy in a legal manner, toward or in favor of the election of only lawfully qualified persons as an elector for president or vice president, or as a member of Congress of the United States; or to injure any citizen in person or property on account of such support or advocacy; in any case of conspiracy set forth in this section, if one or more persons engaged therein do, or cause to be done, any act in furtherance of the object of such conspiracy, whereby another is injured in his person or

property, or deprived of having and exercising any right or privilege of a citizen of the United States, the party so injured or deprived may have on action for the recovery of damages occasioned by such injury or deprivation, against any one or more of the conspirators.

42 U.S.C. § 1986. Action for Neglect to Prevent, provides:

Every person who, having knowledge that any of the wrongs conspired to be done, and mentioned in section 1985 of this title, are about to be committed, and having power to prevent or aid in preventing the commission of the same, neglects or refuses to do, if such wrongful act be committed, shall be liable to the party injured or his legal representatives for all damages caused by such wrongful act, which such person by reasonable diligence could have prevented; and such damages may be recovered in an action on the case; and any number of persons guilty of such wrongful neglect or refusal may be joined as defendants in the action; and if the death of any party be caused by any such wrongful act and neglect, the legal representatives of the deceased shall have such action therefore, and may recover not exceeding $5000 damages therein, for the benefit of the widow of the deceased; if there be one, and if there be no widow, then for the benefit of the next of kin of the deceased.

42 U.S.C. § 1987. Prosecution of Violation of Certain Laws, provides:

The United States attorneys, marshals and deputy marshals, the magistrates appointed by the district and territorial courts, with power to arrest, imprison, or bail offenders, and every other officer who is especially empowered by the president, are authorized and required, at the expense of the United States, to institute prosecutions against all persons violating any of the provisions of section 1990 of this title or of sections 5506 to 5516 and 5518 to 5532 of the Revised Statutes (i.e. reenacted as sections 241, 242, 372, 592, 593, 752, 1071, 1581, 1583 and 1588 of Title 18, Crimes and Criminal

Procedure in the general revision of Title 18 by act June 25, 1948, Ch. 645, 62 Stat. 683), and to case such persons to be arrested, and imprisoned or bailed, for trial before the Court of the United States or the territorial court having cognizance of the offense.

11 U.S.C. § 547(a)(4). Preferences, provides:

A debt for a tax is incurred on the day when such tax is last payable without penalty, including any extension.

11 U.S.C. § 726(a)(1). Distribution of Property of the Estate, provides:

(a): Except as provided in section 510 of this title, property of the estate shall be distributed (1) first, in payment of claims of the kind specified in, and in the order specified in, section 507 of this title, proof of which is timely filed under section 501 of this title or tardily filed before the date on which the trustee commences distribution under this section.

11 U.S.C. § 1141(a). Effect of Confirmation, provides:

(a): Except as provided in subsections (d)(2) and (d)(3) of this section, the provisions of a confirmed plan bind the debtor, any entity issuing securities under the plan, any entity acquiring property under the plan, and any creditor, equity security holder, or general partner in the debtor, whether or not the claim or interest of such creditor, equity security holder, or general partner is impaired under the plan and whether or not such creditor, equity security holder, or general partner has accepted the plan.

11 U.S.C. § 1142(a). Implementation of Plan, provides:

Notwithstanding any otherwise applicable non-bankruptcy law, rule or regulation relating to financial condition, the debtor and any entity organized or to be organized for the purpose of carrying out the plan shall carry out the plan and shall comply with any orders of the court.

11 U.S.C. § 1143. Distribution, provides:

If a plan requires presentment or surrender of s security or the performance of any other act as a condition to par ticipation in distribution under the plan, such action shall be taken not later than five years after the date of the entry of the order of confirmation. Any entity that has not within such time presented or surrendered such entity's security or taken any such other action that the plan requires may not participate in distribution under the plan.

11 U.S.C. § 1205(b)(4), Adequate Protection, provides:

In a case under this chapter, when adequate protection is required section 362, 363, or 364 of this title of an interest of an entity in property, such adequate protection may be provided by granting such other relief, other than entitling such entity to compensation allowable under section 503(b)(1) of this title as an administrative expense, as will adequately protect the value of property securing a claim or of such entity's ownership interest in property.

11 U.S.C. § 105, Power of Court, provides:

(a): The court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title. No provision of this title providing for the raising of an issue by a party in interest shall be construed to preclude the court from, sua sponte, taking any action or making any determination necessary or appropriate to enforce or implement court orders or rules, or to prevent an abuse of process.

11 U.S.C. § 541(a), Property of the Estate, provides:

The commencement of a case under section 301, 302 or 303 of this title creates an estate. Such estate is comprised of all the following property, wherever located and by whomever held, as described in paragraph (a)(1) through (a)(7).

18 U.S.C. § 2, Principals, provides:

(a): Whoever commits an offense against the United or aids, abets, counsels, commands, induces or procures its commission, is punishable as a principal.

(b): Whoever willfully causes an act to be done which if directly performed by him or another would be an offense against the United States, is punishable as a principal.

18 U.S.C. § 3, Accessory After the Fact, provides:

Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.

Except as otherwise expressly provided by an Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than one half the maximum fine prescribed for the punishment of the principal, r both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.

18 U.S.C. § 1961(1), (2), (3), (4), and (5), Definitions, provides:

As used in this chapter

(1): "racketeering activity" means:

A. Any act or threat involving extortion:

B. Any act which is indictable under 18 U.S.C. § 1503 (relating to obstruction of justice; 18 U.S.C. § 1510 (relating to obstruction of criminal investigations); 18 U.S.C. § 1512 (relating to tampering with a victim; 18 U.S.C. § 1513 (relating to retaliating against victim; 18 U.S.C. § 1951 (relating to extortion).

D. Any offense involving fraud connected with a case under title 11.

(3): "person" includes any individual or entity capable of holding a legal or beneficial interest in property.

(2): "State" means any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, any political subdivision, or any department, agency, or instrumentality thereof.

(4): "enterprise" includes any individual, partnership, corporation, association, or other legal entity, and any union or group of individuals associated in fact although not a legal entity.

(5): "Pattern of racketeering activity" requires at least two acts of racketeering activity, one of which occurred after the effective date of this chapter and the last of which occurred within ten years (excluding any period of imprisonment) after the commission of a prior act of racketeering.

18 U.S.C. § 4, Misprision of Felony, provides:

Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both.

11 U.S.C. § 525, Protection Against Discriminatory Treatment, prohibits discriminatory treatment by a creditor, entity or governmental unit.

42 U.S.C. § 1988, Proceedings in Vindication of Civil Rights; Attorney Fees, provides:

The jurisdiction in civil and criminal matters conferred on the district courts by provision of titles 13, 24 and 70 of the Revised Statutes for the protection of all persons in the United States in their civil rights, and for their vindication, shall be exercised and enforced in conformity with the laws of the United States, so far as such laws are suitable to carry the same into effect; but in all cases where they are not adapted to the object, or are deficient in the provisions necessary to furnish suitable remedies and punish offenses against the law, the common law, as modified and changed by the constitution and statutes of the States wherein the court having jurisdiction of such civil or criminal cause is held, so far as the same is not inconsistent with the Constitution and laws of the United States, shall be extended to and govern the said courts in the trial and disposition of the cause, and, if it is of a criminal nature, in the infliction of punishment on the party found guilty. In any action or proceeding to enforce a provision of sections 1981, 1982, 1983, 1985 and 1986 of this title, Title IX of public law 92-318 (20 U.S.C. § 1681 et seq.), or Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 200d et seq.), the court, in its discretion, may allow the prevailing party, other than the United States, a reasonable attorney's fee as part of the costs.

18 U.S.C. § 1341, Fraud and Swindles, provides:

Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined not more than $1,000 or imprisoned not more than five years, or both. If the violation affects a financial institution, such person shall be fined not more than $1,000,000 or imprisoned not more than 30 years, or both.

18 U.S.C. § 242, Deprivation of Rights Under Color of Law, provides:

Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any inhabitant of any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such inhabitant being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined not more than $1,000 or imprisoned not more than one year, or both; and if bodily injury results shall be fined under this title or imprisoned not more than ten years, or both; and if death results shall be subject to imprisonment for any term of years or for life.

18 U.S.C. § 241, Conspiracy Against Rights, provides:

If two or more persons conspire to injure, oppress, threaten, or intimidate any inhabitant of any State, Territory, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured—They shall be fined not more than $10,000 or imprisoned not more than ten years, or both; and if death results, they shall be subject to imprisonment for any term of years or for life.

18 U.S.C. § 1962(d), Prohibited Activities, provides:

It shall be unlawful for any person to conspire to violate any of the provisions of subsections (a), (b), or (c) of this section.

18 U.S.C. § 3237: Offenses begun in one district and completed in another.

(a): Except as otherwise expressly provided by enactment of Congress, any offense against the United States began in one district and completed in another, or committed in more than one district, may be inquired of and prosecuted in any district in which such offense was begun, continued or completed.

Any offense involving the use of the mail, transportation in interstate or foreign commerce, or the importation of an object or person into the United States is a continuing offense and, except as otherwise express provided by enactment of Congress, may be inquired of and prosecuted in any district from, through, or into which such commerce, mail matter, or imported object or person moves.

(b): Notwithstanding subsection (n), where no offense is described in Section 7203 of the Internal Revenue Code of 1954, or where venue for prosecution of an offense described in section 7201 or 7201(a(, (2), or (5) of such code (whether or not the offense is also described in another provision of law) is based solely on a mailing to the Internal Revenue Service, and prosecution is begun in a judicial district other than the judicial district in which the defendant resides, he may upon motion filed in the district in which the prosecution is begun, elect to be tried in the district in which he was residing at the time the alleged offense was committed: provided, that the motion is filed within twenty days after arraignment of the defendant upon indictment or information.

28 U.S.C. § 1331. Federal Question provides:

The district courts shall have original jurisdiction of all civil actions arising under the Constitution, laws, or treaties of the United States.

11 U.S.C.§ 704(5). Duties of Trustee, provides:

The trustee shall, if a purpose would be served (such as if there are assets that will be distributed), examine proofs of claims and object to the allowance of any claim that is improper.

11 U.S.C. § 1106(a)(4)(A). Duties of Trustee and Examiner, provides:

The trustee shall, as soon as practicable, file a statement of any investigation conducted under paragraph (3) of this subsection, including any fact ascertained pertaining to fraud, dishonesty, incompetence, misconduct, mismanagement, or irregularity in the management of the affairs of the debtor, or to a cause of action available to the estate.

Amendment I

Congress shall make no law representing an establishment or religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assembly, and to petition the Government for a redress of grievances.

Amendment V

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of lief or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use without just compensation.

Amendment XIV

Section I. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, ar citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

26 U.S.C. § 6501. Limitations on Assessment and Collection.

(a) General rule. Except as otherwise provided in this section, the amount of any tax imposed by this title shale be assessed within 3 years after the return was filed (whether or not such return was filed on or after the daet prescribed) or, if the tax is payable by stamp, at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period.

(c) Exceptions.

(4) Extension by Agreement. Where, before the expiration of the time prescribed in this section for the assessment of any tax imposed by this title, except the estate tax provided in Chapter 11, both the Secretary and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. the period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

26 U.S.C. § 6502. Collection After Assessment.

(a) Length of period.

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun.

(1) Within 10 years after the assessment of the tax, or

(2) Prior to the expiration of any period for collection agreed upon in writing by the secretary and the taxpayer before the expiration of such 10 year period (or, if there is a release of levy under section 6343 after such 10 year, then before such release).

The period so agreed upon may be extended by subsequent agreements in wiring made before the expiration of the period previously agreed upon. If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or become unenforceable.

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

RAYMOND JACKSON AND
ROGERS MAE JACKSON,
PLAINTIFFS
V. CIVIL ACTION NO. CV-93-H-1318
LLOYD BENTSEN COMPLAINT
SECRETARY OF TREASURER,
DEFENDANT

PARTIES

1. Plaintiff, Raymond Jackson, Social Security Number 423-42-1287, and Rogers Mae Jackson, Social Security Number 141-22-9024, are adult citizens of the United States, and reside in Montgomery, Alabama.

2. Defendant, Lloyd Bentsen is the Secretary of Treasurer for the United States of America, and as such is responsible for the operation of the department, including the Internal Revenue Service.

JURISDICTION

3. This is a complaint seeking review of department of the Treasury-Internal Revenue Service Proof of Claim for Internal Revenue Taxes, dated 7-25-90, attachment 1, and recovery of any Internal Revenue taxes that have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority or any sum excessive or in any manner wrongfully collected under the Internal Revenue laws.

4. This court has jurisdiction by virtue of 28 USCS 1346(a)(1), 18 USC 152, and 18 USCS 1001.

FACTS

5. Plaintiffs, as joint petitioners, filed a bankruptcy petition on 2/7/90, attachment 2, under provisions of Chapter 13 of Title 11, United States Code.

6. Plaintiffs, as joint petitioners, filed bankruptcy petition on 2/7/90, attachment 2, under provision of Chapter 13 of Title 11, United States Code.

7. Plaintiffs Schedule of Debts, pages 2 of attachment 2, identifies $9969.90, of federal income taxes (i.e. 1986 taxes, $8740.66 and 1985 taxes $1229.24), which were awarded by the Tax Court, and are currently being paid off at $250.00 monthly.

8. Defendant, as a creditor on plaintiff's Claim Register, attachment 3, filed a Department of the Treasury. Internal Revenue Service's Proof of Claim for Internal Revenue Taxes (Form 6338(c) Rev. Sept 1982), attachment 1, for $56,500.02, on 7/26/90, more than five (5) months after plaintiffs filed the Chapter 13 petition, dated 2/7/90.

9. Defendant willfully, knowingly, and fraudulently filed on 7/26/90, a Department of the Treasury-Internal Revenue Service Proof of Claim for Internal Revenue Taxes (Form 6338(c) Rev. Sept. 1982), attachment 1, in violation of 18 USC 152, 11 USCS 362(a), 26 USCS 6503(i)(1) and 18 USCS 1001.

10. Defendant fraudulently, willfully, knowingly, excessively, wrongfully, illegally, and erroneously assessed and collects "alleged tax due, $3,497.38," for tax period ending 12/31/82, as shown on attachment 1 and 4, while suppressing material facts.

11. Defendant fraudulently, willfully, knowingly, wrongfully, illegally, excessively, and erroneously assessed and collects "alleged interest to petition, $6,114.84," for tax period ending 12/31/82, as shown on attachment 1 and 4, while suppressing material facts.

12. Defendant wrongfully, fraudulently, willfully, excessively, knowingly, illegally, and erroneously assessed and collects "alleged interest to petition, $448.18," for tax period ending 12/31/83, as shown on attachment 1 and 4, while suppressing material facts.

13. Defendant wrongfully, excessively, illegally, and erroneously assessed and collects "tax due, $818.00," for tax period ending 12/31/85, as shown on attachment 1 and 4.

14. Defendant wrongfully, illegally, excessively, and erroneously assessed and collects "interest to petition, $413.07," for tax period ending 12/31/85, as shown on attachment 1 and 4.

15. Defendant wrongfully, illegally, excessively, and erroneously assessed and collects "tax due, $5,225.00," for tax period ending 12/31/86, as shown on attachments 1 and 4.

16. Defendant wrongfully, illegally, excessively, and erroneously assessed and collects "interest to petition date, $2200.66," for tax period ending 12/31/86, as show on attachment 1 and 4.

17. Defendant fraudulently, willfully, knowingly, wrongfully, illegally, excessively, and erroneously assessed and collects "alleged tax due, $13,375.97," for tax period ending 12/31/87, as shown on attachment 1 and 4.

18. Defendant fraudulently, willfully, knowingly, wrongfully, illegally, excessively, and erroneously assessed and collects "alleged Interest to Petition, $3,842.85," for tax period ending 12/31/87, as shown on attachments 1 and 4.

19. Defendant fraudulently, willfully, knowingly, wrongfully, illegally, excessively, and erroneously assessed and collects "alleged tax due, $9500.00," for tax period ending 12/31/88, as shown on attachment 1 and 4.

20. Defendant, fraudulently, willfully, knowingly, wrongfully, illegally, excessively, and erroneously assessed and collects "alleged interest to petition, $1,219.55," for tax period ending 12/31/88, as shown on attachments 1 and 4.

21. Defendant wrongfully, illegally, excessively, and erroneously assessed and collects "alleged penalty to date of petition on unsecured priority claims, $9,844.52," for unspecified tax period(s), as shown on attachments 1 and 4.

22. Defendant is knowingly and fraudulently receiving funds, $13,375.97, alleged tax due, on the fraudulent claim, attachment 1, filed 7/26/90 from plaintiff after the filing of a bankruptcy petition, dated 2/7/90, attachment 2, for tax year ending 12/31/87, with the intent to defeat the bankruptcy laws, as documented by

attachment 4.

23. Defendant is knowingly and fraudulently receiving funds, $3,842.85 alleged Interest to Petition date, on the fraudulent claim, attachment 1, filed 7/26/90, from plaintiff after the filing of a bankruptcy petition, dated 2/7/90, attachment 2, for the tax year ending 12/31/87, with intent to defeat the bankruptcy laws, as documented by attachment 4.

24. Defendant is knowingly and fraudulently receiving funds, $9500.00, alleged tax due, on the fraudulent claim, attachment 1, filed 7/26/90, from plaintiffs after the filing of a bankruptcy petition, dated 2/7/90, attachment 2, for tax year ending 12/31/88, with intent to defeat the bankruptcy laws, as documented by attachment 4.

25. Defendant is knowingly and fraudulently receiving funds, $1,219.55, alleged Interest to Petition date, on the fraudulent claim, attachment 1, filed 7/26/90, from plaintiffs after the filing of a bankruptcy petition, dated 2/7/90, attachment 2, for the tax year ending 12/31/88, with intent to defeat the bankruptcy laws, as documented in attachment 4.

26. Defendant knowingly, fraudulently, willfully, wrongfully, illegally, excessively and erroneously filed proof of claim for taxes, attachment 1, is not supported by substantial evidence in the records and resulting from an incorrect application of law and regulation to the facts of plaintiffs' case.

Wherefore, plaintiffs' pray that this Court grant the following relief:

a. Refund of alleged tax due, $3,497.38; alleged Interest to Petition date, $6,114.84; appropriate interest and fines, as deem just and proper by the Court, for tax year ending 12/31/82.

b. Refund of alleged Interest to Petition date, $448.18; and appropriate interest and fines, as deem just and proper by the Court, for tax year ending 12/31/83.

c. Refund of alleged tax due, $818.00; alleged Interest to Petition date, $413.07; appropriate interest and fines, as deem just and proper by the Court, for the tax year ending 12/31/85.

d. Refund of alleged tax due, $5,225.00; alleged Interest to Petition, $2200.66; appropriate interest and fines, as deem just and proper by the Court, for tax year ending 12/31/86.

e. Refund of alleged tax due, $13,375.97; alleged Interest to Petition date, $3,842.85; appropriate interest and fines, as deem just and proper by the Court, for tax year ending 12/31/87.

f. Refund of alleged tax due, $9500.00; alleged Interest to Petition date, $1,219.55; appropriate interest and fines, as deem just and proper by the Court, for tax year ending 12/31/88.

g. Refund of alleged penalty to date of petition on unsecured priority claims, $9,844.52; appropriate interest and fines, as deem just and proper by the Court, for unspecified tax period.

h. Refund of all overpayment of taxes plus interest.

i. Grant all costs required to prosecute this case.

j. Grant such other further, and different relief as the Court may deem just and proper.

4 Attachments
Dated: 11/2/93
Filed: 11/1/93

/s/Raymond Jackson Plaintiff

/s/Rogers Mae Jackson, Plaintiff
225 Conrad Street
Montgomery, Alabama 36110
(205) 265-8801

Form 6338(c)
PROOF OF CLAIM FOR INTERNAL REVENUE SERVICE
(Rev. Sept 1981)
(BANKRUPTCY CODE CASES) Chapter 13

United States Bankruptcy Court for the Middle District of AL (Montgomery)

IN THE MATTER OF:
RAYMOND & ROGERS M. JACKSON
225 CONRAD STREET
MONTGOMERY, AL 36110
Date of Petition
2/7/90
Taxpayer Identifying
Social Security Number
423-42-1287
141-22-9024

Amendment number 1 to Proof of Claim dated 6/13/90. (This amendment corrects the amounts shown on the previously filed claim.)

1. The undersigned, whose business address is 500 South 22nd St., Birmingham, AL 35233, is an agent of the Department of Treasury, Internal Revenue Service and is authorized to make this proof of claim on behalf of the United States.
2. The debtor is indebted to the United States in the sum of $56,500.02 as of the petition.
3. The amount of all payments has been credited and deducted for the purpose of making this claim.
4. The ground of liability is taxes due under the internal revenue laws of the United States.

ATTACHMENT 1: P. 1 of 3

A. SECURED CLAIMS Notice of Federal tax lien filed under internal revenue laws before petition.

Kind of Tax Tax Period Date Tax Assessed

Tax Due Penalty to Petition Date

Interest to Petition Date Notice of Date

Tax Lien Filed Office Location

For the purposes of section 506(b) of the Bankruptcy Code, post petition interest may be payable

B. UNSECURED PRIORITY CLAIMS under section 507(a)(6) of the Bankruptcy Code

Kind of Tax	Tax Period	Date Tax Assessed
Income	12/31/82	5/26/86
Income	12/31/83	5/9/88
Income	12/31/85	1/1/90
Income	12/31/86	1/1/90
Income	12/31/87	Assessment Prohibited
Income	12/31/88	Assessment Prohibited

Tax Due	Interest to Petition Date
$3,497.38	$6,114.84
00	448.18
818.00	413.07
5,225.00	2,200.66
13,375,97	3,842.85
9,500.00	1,219.55

ATTACHMENT 1: P. 2 of 3

C. UNSECURED GENERAL CLAIMS

Kind of Tax Tax Period Date Tax Assessed

Tax Due Interest to Petition Date

Penalty to date of petition on unsecured priority claim $9,844.52
Penalty to date on petition on unsecured general claims 0

- No note or other negotiable instrument has been received for the account or any part of it except NONE.
- No judgement has been rendered on this claim, except NONE.
- This claim is not subject to any setoff or counterclaim, except NONE.
- No security interest is held, except for the secured claims listed in item 4A above and NONE.
- To the extent that post petition penalties and interest are non-dischargeable and remain unpaid they may be collectible from the debtor.

PENALTY FOR PRESENTING FRAUDULENT CLAIM - FINE OF NOT MORE THAN $5,000 OR IMPRISONMENT FOR NOT MORE THAN 5 YEARS OR BOTH - TITLE 18, USC SECTION 152

/s/ Vera E. Posey for
C. Christian, Advisor
Special Procedures Staff

Part 2, For acknowledgement by receiving official, please return to the IRS Form.

Filed: 7/26/90
Dated: 7/25/90

ATTACHMENT 1: P. 3 of 3

Form 6338(c)
PROOF OF CLAIM FOR INTERNAL REVENUE SERVICE
(Rev. Sept 1981)
(BANKRUPTCY CODE CASES) Chapter 13

United States Bankruptcy Court for the Middle District of AL (Montgomery)

IN THE MATTER OF:
RAYMOND & ROGERS M. JACKSON
225 CONRAD STREET
MONTGOMERY, AL 36110
Date of Petition
2/7/90
Taxpayer Identifying
Social Security Number
423-42-1287
141-22-9024
Employer ID Nub

FILED: Jun 14 1990

1. The undersigned, whose business address is 500 South 22nd St., Birmingham, AL 35233, is an agent of the Department of Treasury, Internal Revenue Service and is authorized to make this proof of claim on behalf of the United States.
2. The debtor is indebted to the United States in the sum of $21,760.06 as of the petition.
3. The amount of all payments has been credited and deducted for the purpose of making this claim.
4. The ground of liability is taxes due under the internal revenue laws of the United States.

A. SECURED CLAIMS Notice of Federal tax lien filed under internal revenue laws before petition.

Kind of Tax Tax Period Date Tax Assessed

Tax Due Penalty to Petition Date

Interest to Petition Date Notice of Date

Tax Lien Filed Office Location

For the purposes of section 506(b) of the Bankruptcy Code, post petition interest may be payable

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B. UNSECURED PRIORITY CLAIMS under section 507(a)(6) of the Bankruptcy Code

Kind of Tax	Tax Period	Date Tax Assessed
Income	12/31/82	5/26/86
Income	12/31/83	5/9/88
Income	12/31/85	1/1/90
Income	12/31/86	1/1/90

Tax Due	Interest to Petition Date
$3,497.38	$6,114.84
00	448.18
818.00	413.07
5,225.00	2,200.66

C. UNSECURED GENERAL CLAIMS

Kind of Tax Tax Period Date Tax Assessed

Tax Due Interest to Petition Date

Penalty to date of petition on unsecured priority claim$3,042.93

Penalty to date of petition on unsecured general claims 0

- No note or other negotiable instrument has been received for the account or any part of it except NONE.
- No judgement has been rendered on this claim, except NONE.
- This claim is not subject to any setoff or counterclaim, except NONE.
- No security interest is held, except for the secured claims listed in item 4A above and NONE
- To the extent that post petition penalties and interest are non

dischargeable and remain unpaid they may be collectible from the debtor.

PENALTY FOR PRESENTING FRAUDULENT CLAIM - FINE OF NOT MORE THAN $5,000 OR IMPRISONMENT FOR NOT MORE THAN 5 YEARS OR BOTH - TITLE 18, USC SECTION 152

/s/ Vera E. Posey for
C. Christian, Advisor
Special Procedures Staff

Part 2, For acknowledgement by receiving official, please return to the IRS Form.

DATED: 6/13/90

United States Bankruptcy Court

Name, Raymond Jackson, 423-42-1287
Name Rogers M. Jackson, 141-22-9024
Case Number 90-00472
225 Conrad Street
Montgomery, AL
County of Residence, Montgomery

ORIGINAL PETITION UNDER CHAPTER 13. TITLE 11 of the UNITED STATES CODE

All references herein to the petitioner or the debtor will be made using the singular masculine gender eventhough reference may be to a female petitioner or to joint petitioners.

Petitioner is an individual not a stockbroker or a commodity broker whose income is sufficiently stable to enable petitioner to make payments under Chapter 13 of Title 11 U.S.C. who owes noncontingent, liquidated, unsecured debts aggregating less than $100,000.00 and noncontingent liquidated secured debts of less than $350,000.00

The petitioners domicile, residence, principal place of business or principal assets (or one of them) are or have been in

ATTACHMENT 2: P. 1 of 3

this district for a longer portion of the preceding 180 days than in any other district.

The debts, assets and exemptions listed in the attached Chapter 13 statement are summarized as follows:

Priority Debts - $9,969.90
Secured Debts - $0
Unsecured Debts - $8,715.62
Total Debts - $18,685.52
Number Sched Credit - 7
Total assets scheduled $9,518.00. Exemptions claimed - $6,400.

The petitioner submits all or such portion of his future earnings or other future income to the control of the trustee necessary for execution of the plan. The petitioner or an employer shall pay to the trustee the sum of $365.00 each month to be distributed pursuant to this plan.

Wherefore petitioners pray for relief in accordance with Chapter 13 of Title 11, United States Code.

CERTIFICATION OF PETITION AND ATTACHED CHAPTER 13 STATEMENT

Each of the undersigned certifies under penalties of perjury and have read the foregoing petition plan and the attached Chapter 13
DATED: 2/7/90
ATTACHMENT 2: P 2 of 3
statement consisting of 7 sheets and in the matters therein stated and the answers given are true and complete to the best of my knowledge, information and belief.

Raymond Jackson, Petitioner   Rogers Mae Jackson, Petitioner

APPLICATION FOR ALLOWANCE AND DISCLOSURE OF COMPENSATION PAID OR PROMISED TO ATTORNEY FOR DEBT. Application is hereby made for an allowance of reasonable compensation to be paid from the monies paid in by or for the under the provisions of the proposed plan, as follows:

The compensation paid or promised or property transferred or promised to the undersigned as compensation for rendered or to be rendered in connection with this case, other than that to be allowed by the Court and paid by the trustee indicated in the Chapter 13 statement filed herewith. Except only as may be specially noted hereon. I have not shared or will share such compensation (either paid or to be paid) with any other person other than with members or regular associates of the law firm with which I am associated.

/s/ Gillian & Gillian
Attorneys at Law
25 Washington Ave, Suite 100

DATED: 2/7/90

ATTACHMENT 2: P. 3 of 3

Schedule of Debts (IRS ONLY)
Creditor's Name/Address & Zip
Internal Revenue Service
Memphis, TN 37501

Nature of Debt/Collateral/Value

P - xx	1986 taxes
S	1985 taxes
U	

Value #9,969.99
Spec. Mo. Pmt. $250.00

Raymond Jackson
Rogers M. Jackson

225 Conrad Street
Montgomery, AL 36110

Debtor SSNo: 423-42-1287 Spouse SSNo: 141-22-9024
Date:

Payable to: Internal Revenue Service
Attn: Bankruptcy Mail Clerk
500 South 22nd Street, Stop 216
Birmingham, AL 35233

CREDNO:
Total Claim $56,500.02
Secured: $56,500.02
Unsecured:
Clm Filed: 7/26/90
Acct. No. 423-42-1287

Payable to: Internal Revenue Service
Attn: Bankruptcy Mail Clerk
500 South 22nd Street, Stop 216
Birmingham, AL 35233

CREDNO: 395050
Total Claim
Secured:
Unsecured:
Clm Filed:
Acct. No.

Payable to: U.S. Attorney
Attn: Calvin Pryor
Internal Revenue Service
P. O. Box 197

Montgomery, AL 36101

CREDNO: T
Total Claim
Secured:
Unsecured:
Clm Filed:
Acct. No.

DATED: 2/7/90
ATTACHMENT 3:

CHAPTER 13 TRUSTEE SYSTEM
PAYMENT/CLAIMS HISTORY FOR CASE: 90-00472
Plan Act: 100 Act Paid: 99.9

Debtor/Joint Debtor, Raymond Jackson/Rogers M. Jackson

Soc. Sec. No, 423-42-1287/141-22-9024

Address, 225 Conrad Street/Montgomery, AL 36110

Filed, 2/7/90 Confirm, 4/20/90 Pay Amt, $365.00
CD, 4 Disbursed, $17,905.35 Tot Paid, $18,295
On Hand, $389.65 Est. Bal, $1,256

C	Payment	Date
3	365.00	4/8/94
3	365.00	3/10/94
3	365.00	2/10/94
3	365.00	1/11/94
3	365.00	12/9/93
3	365.00	11/12/93
3	365.00	10/18/93
3	365.00	9/15/93
3	365.00	8/10/93
3	365.00	7/13/93
3	365.00	6/8/93
3	365.00	5/7/93
3	365.00	4/8/93
3	365.00	3/8/93
3	365.00	2/17/93
3	365.00	1/12/93
3	365.00	12/9/92
3	365.00	11/6/92
3	365.00	10/8/92
3	365.00	9/10/92

C	Payment	Date
3	365.00	8/14/92
3	365.00	7/13/92
3	365.00	6/11/92
3	365.00	5/15/92
3	365.00	4/27/92
3	365.00	3/6/92
3	365.00	2/10/92
3	365.00	1/7/92
3	365.00	12/9/91
3	365.00	11/5/91
3	365.00	10/7/91
3	365.00	9/3/91
3	365.00	8/6/91
3	365.00	7/10/91
3	365.00	6/7/91
3	365.00	5/9/91
3	365.00	4/9/91
3	365.00	3/5/91
3	365.00	2/8/91
3	365.00	1/9/91
3	365.00	12/19/90
3	365.00	11/5/90
3	365.00	10/5/90
3	365.00	9/14/90
3	365.00	8/6/90
3	365.00	7/6/90
3	365.00	6/6/90
3	365.00	5/7/90
3	365.00	4/13/90
3	365.00	3/6/90
3	40.00	3/2/90

Creditor Name CL

LD Date	Refunds to Debtor
LD Amt	0
PF Amt	
Tot Claim	0
Tot Disb	
Bal Due	

Creditor Name	Internal Revenue S
CL	1
LD Date	3/19/94
LD Amt	250.00
PF Amt	250.00
Tot Claim	56500.02
Tot Disb	11279.60
Bal Due	45220

Creditor Name	Internal Revenue S
CL	2
LD Date	
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	U.S. Attorney - Att
CL	3
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	Texaco Inc
CL	4
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	Pentagon Federal C
CL	5
LD Date	3/19/94
LD Amt	27.25
PF Amt	0
Tot Claim	1635.28
Tot Disb	1278.73
Bal Due	356

Creditor Name	Pentagon Federal C
CL	6
LD Date	3/19/94
LD Amt	26.33
PF Amt	0
Tot Claim	1580.00
Tot Disb	1235.54
Bal Due	344

Creditor Name	State of Missouri
CL	7
LD Date	7/17/91
LD Amt	11.83
PF Amt	0
Tot Claim	68.93
Tot Disb	68.93
Bal Due	

Creditor Name	State of Ohio
CL	8
LD Date	2/20/91
LD Amt	13/89
PF Amt	0
Tot Claim	13.89
Tot Disb	13.89
Bal Due	

Creditor Name	USAA Federal Savin
CL	9
LD Date	3/19/94
LD Amt	42.31
PF Amt	0
Tot Claim	2538.60
Tot Disb	1998.62
Bal Due	539

Creditor Name	Curtis C. Reding Tr
CL	10
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	
Bal Due	

Creditor Name	Hon James M Jones
CL	70
LD Date	5/21/90
LD Amt	120.00
PF Amt	0
Tot Claim	120.00
Tot Disb	120.00
Bal Due	

Creditor Name	Curtis C. Reding Tr
CL	72
LD Date	3/19/94
LD Amt	18.21
PF Amt	0
Tot Claim	0
Tot Disb	860.04
Bal Due	

Creditor Name	Earl Gillian Jr PC
CL	74
LD Date	10/23/90
LD Amt	105.00
PF Amt	0
Tot Claim	1050.00
Tot Disb	1050.00
Bal Due	

This is a list of ALL payments and ALL claims.

DATED: 4/8/94
ATTACHMENT 4:

Certificate of Service

On 11/2/93, a copy of Complaint, dated 11/2/93, was mailed via Certified Mail to:

Lloyd Bentsen, Secretary of Treasurer
Department of Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Janet Reno, Attorney General of the United States
Department of Justice
Constitution Avenue & 10th Street, NW
Washington, SC 20530

James E. Wilson, US Attorney
P. O. Box 197
Montgomery, AL 36101

I certify under penalty of perjury under the laws of the United States of America, that the foregoing is true and correct.

Dated: 11/2/93 /s/ Raymond Jackson/s
225 Conrad Street
Montgomery, AL 36110

Filed: 11/1/93

APPEAL CLOSED

U.S. District Court
Middle District of Alabama (Montgomery)

CIVIL DOCKET FOR CASE #: 93-CV-1318

Jackson, et al v. Bentsen Filed 11/1/93
Assigned to: Judge Truman M. Hobbs
Demand: $42,000
Lead Docket: None
Dkt# in other court: None

Nature of Suit: 870
Jurisdiction: US Defendant

Cause: 28:1346 Recovery of IRS Tax

RAYMOND JACKSON plaintiff	Raymond Jackson [COR LD NTC] [PRO SE] 225 Conrad Street Montgomery, AL 36110 205-265-8801
ROGERS MAE JACKSON plaintiff	Rogers Mae Jackson [COR LD NTC] [PRO SE] 225 Conrad Street Montgomery, AL 36110 205-265-8801
v.	
LLOYD BENTSEN, Secretary of Treasurer defendant	Scott J. Crosby [COR LD NTC] Trial Attorney, Tax Division U.S. Department of Justice P. O. Box 14198, Ben
Franklin USDC No. CV-93-H-1318-N USCA No. 94-6766	Station Washington, DC 20044 (202) 514-5881
Volume 1 - Pleadings	Kenneth E. Vines [COR LD NTC] Charles Redding Pitt, U.S. Attorney [COR LD NTC] U.S. Attorney's Office P. O. Box 197 Montgomery, AL 36101-
0197	(205) 223-7280 FTS 223-7560

Attest: A True Copy
Certified 9/8/94
By Helen H. Knight/s
Deputy Clerk

Proceedings include all events
2:93cv1318 Jackson, et al v. Bentsen
RAYMOND JACKSON; ROGERS MAE JACKSON
plaintiff
v
LLOYD BENTSEN, Secretary of Treasurer
defendant

Docket as of September 7, 1994 10:23 am
Proceedings include all events
2:93cv1318 Jackson, et al v. Bentsen
APPEAL CLOSED

		Begin Volume 1
11/1/93	1	COMPLAINT (w/attachments) Filing Fee $120 Receipt #49502 (cac) [Entry date 11/2/93]
11/1/93	2	SUMMONS issued for James Eldon Wilson; summons and complaint returned to counsel for service. (cac) [Entry date 11/2/93]
11/2/93	3	SUMMONS issued for Lloyd Bentsen and Janet Reno; summons and complaint mailed cmrrr to defendant Bentsen and Janet Reno. (cac)

11/2/93		File referred to Judge Hobbs. (cac)
11/3/94	4	RETURN RECEIPT CARD showing service of: summons and complaint on: Diane Taylor from the U.S. Attorney's Office on: 11.2.93. Answer due on 1/3/94 for Lloyd Bentsen (war)
11/12/93	5	RETURN RECEIPT CARD showing service of summons and complaint on US Treasury Dept. on 11/8/93 for Lloyd Bentsen. (war) [Entry date 11/15/93]
11/17/93	6	RETURN RECEIPT CARD showing service of summons and complaint on Cornelius M. Leonard for Janet Reno on 11/5/93. (war)
12/27/93	7	MOTION by Lloyd Bentsen to Dismiss (Exhibits A-B attached) referred to Judge Truman M. Hobbs (war)
12/27/93	7	MEMORANDUM by Lloyd Bentsen in support of [7-1] motion to Dismiss by Lloyd Bentsen referred to Judge Truman M. Hobbs (war)
12/29/93	8	RESPONSE (Objections) by Raymond Jackson, Rogers Mae Jackson in opposition to [7-1] motion to Dismiss by Lloyd Bentsen (w/attachments) referred to Judge Truman M. Hobbs (war)

12/29/93	8	MEMORANDUM of Law by Raymond Jackson, Rogers Mae Jackson in support of [8-1] opposition response by Rogers Mae Jackson, Raymond Jackson (w/attachments) referred to Judge Truman M. Hobbs (war)
1/10/94	9	MOTION by Raymond Jackson, Rogers Mae Jackson to Amend [1-1] complaint (w/attachments) referred to Judge Truman M. Hobbs (war) [Entry date 1/11/94]
1/10/94	9	MEMORANDUM of Law by Raymond Jackson, Rogers Mae Jackson in support of [9-1] motion to Amend [1-1] complaint by Rogers Mae Jackson, Raymond Jackson referred to Judge Truman M. Hobbs (war) [Entry date 1/11/94]
2/7/94	10	RESPONSE by Lloyd Bentsen in opposition to [9-1] motion to Amend [1-1] complaint by Rogers Mae Jackson, Raymond Jackson referred to Judge Truman M. Hobbs (war) [Entry date 2/8/94]
3/18/94	11	ORDER terminating [7-1] motion to Dismiss; dismissing this case (signed by Judge Truman M. Hobbs), copies mailed. (war)
3/18/94	--	Case closed (war)

3/21/94	12	REPLY (Objections) by Raymond Jackson, Rogers Mae Jackson to response (Opposition) to [9-1] motion to amend [1-1] complaint by Rogers Mae Jackson, Raymond Jackson referred to Judge Truman M. Hobbs (war) [Entry date 3/22/94]
3/28/94	13	MOTION by Raymond Jackson, Rogers Mae Jackson to amend [1-1] complaint and make additional findings of facts [Entry date 3/29/94]
4/8/94	14	ORDER denying [13-1] motion to Amend [1-1] complaint and make additional findings of facts (signed by Judge Truman M. Hobbs), copies mailed to plaintiffs and counsel; furnished to USA. (cac)
4/25/94	15	MOTION by Raymond Jackson, Rogers Mae Jackson to Amend [1-1] complaint, and to make additional findings of facts (Attachments 1-3 attached) referred to Judge Truman M. Hobbs (war)

6/9/94	16	ORDER terminating [15-1] motion to amend [1-1] complaint, terminating [15-2] motion to make additional findings of facts; that this court appropriately cannot entertain plaintiffs' motions filed on 4/25/94 as plaintiffs were previously advised that a final order had been entered on 3/18/94 (signed by Judge Truman M. Hobbs), complaint mailed to counsel. (war)
7/21/94	17	MOTION by Raymond Jackson, Rogers Mae Jackson for New Trial, referred to Judge Truman M. Hobbs (war) [Entry date 7/22/94]
8/1/94	18	ORDER dismissing [17-1] motion for New Trial (signed by Judge Truman M. Hobbs), copies mailed to counsel and plaintiffs. (cac)
8/17/94	19	NOTICE OF APPEAL by Raymond Jackson, Rogers Mae Jackson to the U.S. Court of Appeals, Eleventh Circuit from the Orders entered in this action on 3/18/94, 4/8/94, 6/9/94 & 8/1/94. (Copies mailed to Raymond Jackson, Pro Se with appeal information sheet & civil docketing statement; Rogers Mae jackson, Pro Se; Scott J. Crosby, Esq.; Kenneth E. Vines, USA; & certified copy to the USCA with copies of orders appealed from and docket entries.) FILING FEE $105.00 RECEIPT #52628 (hhk)

8/17/94 -- Notice of Appeal and certified copy of docket to USCA: [19-1] appeal by Rogers Mae Jackson, Raymond Jackson (hhk)

8/25/94 -- USCA Case Number Re: [19-1] appeal by Rogers Mae Jackson, Raymond Jackson USCA NUMBER: 94-6766 (hhk)

9/7/94 -- CERTIFICATE of Readiness of record on appeal mailed to USCA, 11th Circuit and counsel: [19-1] appeal by Rogers Mae Jackson, Raymond Jackson (hhk)

DATED: SEPTEMBER 7, 1994

Exhibit No.	Exhibit Description
1	U.S. Court of Appeals for the 11th Circuit's Order for Case Number 94-6766, filed 1/4/96.
2	U.S. Court of Appeals for the 11th Circuit's Order for Case 94-6766, filed 1/4/96.
3	Plaintiffs-appellants' Motion to amend the complaint, for case no. CV-93-H-1318-N, filed 1/10/94.
4	Complaint, civil action number CV-93-H-1318-N, filed 11/2/93.

5 Memorandum of Law in Support of Plaintiffs' Motion to Amend the Complaint, for case number CV-93-H-1318-N, filed 1/10/94.

6 U.S. District Court's Order for Civil Action no. 93-H-1318-N, filed 4/8/95.

7 Plaintiffs-appellants' Motion for Relief from Judgment or Order, or case number 94-6766, filed 2/18/95.

8 U.S. Court of Appeals for the Eleventh Circuit's Order for case number 94-6766, filed 6/2/95.

9 Civil Docket #93-CV-1318, as of 9/4/94, 1023 A.M.

10 Plaintiffs-appellants' Motion for an Order Directing "Entry of Judgment by United States District Court", case number 94-6766, filed 5/29/96.

11 Reply to United States Court of Appeals for the Eleventh Circuit's Order filed January 4, 1996 (Exhibit 1).

12 Plaintiffs' notice of Appeal, filed 8/17/94.

13 Motion to Amend Complaint and make Additional Findings of FActs, filed 3/28/94.

14 Motion for an Order Directing "Entry of Judgment" by United States District Court dated 5/29/95, less 2 exhibits.

15 U.S. District Court's Order filed 4/8/94.

16 U.S. District Court's Order, filed 3/18/94, is at Exhibit 2.

17 Offenses of Officers or Employees of the United States-Tax Year, 1982.

18 Offenses of Officers or Employees of the United States - Tax Year, 1983.

19 Offenses of Officers or Employees of the United States - Tax Year, 1985.

20. Offenses of Officers or Employees of the United States - Tax Year, 1986.

21 Offenses of Officers or Employees of the United States - Tax Year, 1987.

22 Offenses of Officers or Employees of the United States - Tax Year, 1988.

23 Reply to United States District Court for the Middle District of Alabama, northern division Order filed April 8, 1994, Exhibit 15.

24 Amended Proof of Claim, filed 7/26/90, at Attachment 1 of Exhibit 4.

SOURCE: PETITIONERS' REHEARING PETITION
DATED: 2/16/96

/s/ Raymond Jackson
225 Conrad Street
Montgomery, AL 36110
(334) 265-8801

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 94-6766

RAYMOND JACKSON,
ROGERS MAE JACKSON,
Plaintiffs-Appellants
v
LLOYD BENTSEN, Secretary of Treasury,
Defendant-Appellee.

On Appeal from the United States District Court for the Middle District of Alabama

---

BEFORE: TJOFLAT, Chief Judge, and CARNES, Circuit Judge.
BY THE COURT:

Appellants' "motion to sanction, disbar, and terminate employment of clerk...," construed as a motion for sanctions against the docket clerk and the clerk of this court, is DENIED.

FILED MAR 12 1996
DATED: MARCH 12, 1996

Date Requested 6/7/94
Print Date 6/28/94
Form Number: 1040
Tax Period: Dec. 1982
Taxpayer Identification Number: 423-42-1287
Spouse Taxpayer Identification Number: 141-22-9024
Raymond & Rogers Mae Jackson

Any Minus Below Signifies a Credit Amount

Account Balance	0.00	
Accrued Interest	4,615.50	As of 6/20/94
Accrued Penalty	0.01	As of 6/20/94

Account Balance Plus Accruals	4,615.51

**Exemptions: 04		**Filing Status: 2
**Adjusted Gross Income:	46,936.76	
**Taxable Income:	17,585.77	
Tax Per Return	2,371.00	Principal Industry Ac

**Per Return Or As Adjusted

4/15/83 - Return due date or return received date (whichever is later)
5/16/83 - Processing Date

TRANSACTIONS

Code	Explanation	Date	Money Amount (If Applicable)
150	Return filed and tax assessed	5/16/83	2360

806	Credit from withheld taxes and excess FICA	4/15/83	6675
846	Refund of overpayment	5/16/83	4315
560	Assessment Statute expiration date extended to 9/12/86	4/30/86	
350	Negligence penalty	5/26/86	390.46
300	Additional tax assessed by examination	5/26/86	5889
560	Assessment statute expiration date extended to 5/26/86	5/26/86	
336	Interest assessed on additional tax	5/26/86	2480.76
960	Received POA/TIA	11/28/87	
670	Subsequent payment	4/1/88	400
706	Credit applied from form 1040 tax period Dec 1987	4/15/88	522.32-
290	Additional tax assessment	10/24/88	0
706	Credit Applied from form 1040 Tax Period Dec. 1988	4/15/89	1,331.30-

961	Removed POA/TIA	1/15/90	
520	Bankruptcy Suit Pending	2/7/90	
520	Bankruptcy Suit Pending	2/7/90	
670	Subsequent Payment	7/19/90	245.35-
670	Subsequent Payment	8/23/90	243.57-
670	Subsequent Payment	9/24/90	243.58-
670	Subsequent Payment	10/26/90	243.57-
670	Subsequent Payment	11/26/90	348.58-
961	Removed POA/TIA	1/14/91	
670	Subsequent Payment	1/25/91	696.37-
670	Subsequent Payment	2/25/91	250.00-
670	Subsequent Payment	3/25/91	250.00-
670	Subsequent Payment	4/22/91	250.00-
670	Subsequent Payment	5/23/91	250.00-
670	Subsequent Payment	6/24/91	250.00-
670	Subsequent Payment	7/22/91	250.00-
670	Subsequent Payment	8/23/91	250.00-
670	Subsequent Payment	9/26/91	250.00-
670	Subsequent Payment	10/28/91	250.00-
670	Subsequent Payment	11/25/91	250.00-

961	Removed POA/TIA	1/13/92	
670	Subsequent Payment	12/23/91	250.00-
670	Subsequent Payment	1/27/92	250.00-
670	Subsequent Payment	2/21/92	250.00-
670	Subsequent Payment	4/13/92	250.00-
670	Subsequent Payment	6/1/92	250.00-
670	Subsequent Payment	6/29/92	250.00-
670	Subsequent Payment	7/20/92	250.00-
276	Penalty for Late Payment of Tax	9/21/92	152.42
670	Subsequent Payment	9/23/92	250.00-
276	Penalty for Late Payment of Tax	10/12/92	250
670	Subsequent Payment	10/29/92	250.00-
276	Penalty for Late Payment of Tax	11/23/92	250
670	Subsequent Payment	11/19/92	250.00-
276	Penalty for Late Payment of Tax	12/14/92	250
670	Subsequent Payment	12/17/92	250.00-
276	Penalty for Late Payment of Tax	1/11/93	250
270	Subsequent Payment	1/28/93	250.00-

276	Penalty for Late Payment of Tax	2/22/93	138.83
196	Interest Assessment	2/22/93	111.17
670	Subsequent Payment	2/24/93	250.00-
196	Interest Assessment	3/15/93	250
670	Subsequent Payment	3/24/93	250.00-
196	Interest Assessment	4/19/93	250
670	Subsequent Payment	4/28/93	250.00-
196	Interest Assessment	5/17/93	250
670	Subsequent Payment	5/25/93	250.00-
196	Interest Assessment	6/14/93	250
670	Subsequent Payment	7/26/93	250.00-
196	Interest Assessment	8/16/93	250
670	Subsequent Payment	8/24/93	250.00-
196	Interest Assessment	9/20/93	250.00
670	Subsequent Payment	9/21/93	91.20-
196	Interest Assessment	10/11/93	91.20
520	Legal Suit Pending	11/23/93	
961	Removed POA/TIA	2/5/94	

SOURCE: Respondents' IRS Attorney, Patricia Conover, U.S. Bankruptcy Court

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

CHAPTER 13

FILED SEP 30 94
JAMES M. JONES CLERK, /S/
U.S. BANKRUPTCY COURT
MONTGOMERY, ALABAMA

IN RE:
RAYMOND JACKSON,
ROGERS M. JACKSON,
DEBTORS.
Case No. 90-00472-RRS-13

ORDER ON OBJECTION TO IRS AMENDMENT TO THE CLAIM AS UNTIMELY AND NOT AUTHORIZED BY RULES AND CODE

On September 12, 1994, the debtors filed an objection to the IRS amendment to its claim, asserting that such amendment was untimely and ought not to be allowed in these proceedings.

The amendment, which was filed after the original claim was filed in a timely manner, was apparently filed outside of the 90-day period required by the Bankruptcy Code. It added to the original claim filed on June 14, 1990, in the amount of $21,760.06 an additional amount for income tax deficiencies for the years 1987 and 1988. The amendment added $34,739.96 to the original claim.

Since contested claims are contested matters under the Bankruptcy Code and Rules, Rule 7015 is applicable to amendment. And the Rule concerning the time for filing amendments to filing claims is set out in Rule 3002 of the Bankruptcy Rules.

If the amendment actually constitutes a new claim, then it may be subject to be stricken in this case, because it was not timely filed. See International Horizons, Inc., United States v. International Horizons, Inc., (11th Cir. 1985) 751 F. 2d 1213. The court there held that in a bankruptcy case, amendments to a claim are freely allowed where the purpose is to cure a defect in the claim as originally filed, to describe the claim with greater particularity, or to plead a new theory or recovery on the facts set forth in the original claim. But the court must, in any event, gibe careful scrutiny to amendments to claims, to assure that there is no attempt to file a new claim under the guise of amendment. At p. 1216.

And it has been held that an amendment to a tax claim to add a new tax year is a new claim. See In re Unroe, (7th Cir. 1991) 937 F. 2d 346. See also In re Appling, (B.C. M.D. Ga. 1993) 162 B.R. 43.

In this case, the original claim of the IRS in the amount of $21,760.06 has not been fully paid. Only $12,536.72 of that original claim has been paid, leaving a balance of $9,223.34. Since this priority claim has not bee paid in full, it may very well be that it is not discharged, and that the debtor, upon conclusion of this case on November 7, 1994, when this 57-month plan expires by its own terms, will remain liable for the balance plus interest and other charges. If the court disallows the amendment to the claim, which amendment totaled $34,739.96, then upon the conclusion of this case, the IRS will be in a position to assess that amount, plus interest and charges to the debtor, since it appears that assessment was delayed by the filing of this bankruptcy, before the three-year period of limitations expired.

It is therefore ORDERED that the objection to the IRS amendment to claim as untimely is well taken, and it is

ORDERED that the IRS amendment is STRICKEN, since no payments have been made on it.

At Montgomery, Alabama on September 30, 1994.

/s/ Rodney R. Steele, United States Bankruptcy Judge

COPIES TO:
Debtors, pro se
Patricia Allen Conover, Trustee

DATED: SEPTEMBER 30, 1994

Date Requested 6/27/94
Print Date 6/28/94
Form Number: 1040
Tax Period: Dec 1987
Taxpayer Identification Number: 423-42-1287
Spouse Taxpayer Identification Number: 141-22-9024
Raymond & Rogers M. Jackson

Any Minus Below Signifies a Credit Amount

Account Balance:	724.25-	
Accrued Interest:	0.00	As of 6/20/94
Accrued Penalty:	0.00	As of 6/20/94

Account Balance
Plus Accurals: 745.25-

**Exemptions: 02 ** Filing Status: 2

**Adjusted Gross Income:	47,869.00-
**Taxable Income:	0.00
**Tax Per Return:	907.08 Principal Industry Activity Code: 9811

**Per Return or as Adjusted

4/15/88 - Return due date or return received date (whichever is later)
6/6/88 - Processing Date

TRANSACTIONS

Code	Explanation	Date	Money Amount (If Applicable)
150	Return filed and tax assessed	6/6/88	907.08
806	Credit from withheld taxes & excess FICA	4/15/88	1,327.40-
766	Refundable Credit allowance	4/15/88	102.00-
826	Overpayment transferred to Form 1040 Tax Period Dec 1982	4/15/88	522.32
520	Bankruptcy Suit Pending	2/7/90	
670	Subsequent Payment	6/23/90	250.00-

520	Legal Suit Pending	11/23/93	
670	Subsequent Payment	5/17/94	245.25-
670	Subsequent Payment	5/25/94	250.00-